

THIS FILING IS

Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. _____

Form 1 Approved
OMB No.1902-0021
(Expires 11/30/2016)
Form 1-F Approved
OMB No.1902-0029
(Expires 11/30/2016)
Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2016)



FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

PacifiCorp

Year/Period of Report

End of 2015/Q1

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/eforms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

| <u>Reference Schedules</u> | <u>Pages</u> |
|--------------------------------|--------------|
| Comparative Balance Sheet | 110-113 |
| Statement of Income | 114-117 |
| Statement of Retained Earnings | 118-119 |
| Statement of Cash Flows | 120-121 |
| Notes to Financial Statements | 122-123 |

- e) The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____, we have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- (g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <http://www.ferc.gov/docs-filing/eforms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/eforms.asp#3Q-gas>.

IV. When to Submit:

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a) FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 150 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

| | | |
|--|---|--|
| 01 Exact Legal Name of Respondent PacifiCorp | | 02 Year/Period of Report End of <u>2015/Q1</u> |
| 03 Previous Name and Date of Change (if name changed during year) <div style="text-align: right;">/ /</div> | | |
| 04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 825 N.E. Multnomah Street, Suite 1900, Portland, OR 97232 | | |
| 05 Name of Contact Person Nikki Kobliha | | 06 Title of Contact Person VP Division Controller |
| 07 Address of Contact Person (Street, City, State, Zip Code) 825 N.E. Multnomah Street, Suite 1900, Portland, OR 97232 | | |
| 08 Telephone of Contact Person, Including Area Code (503) 813-5645 | 09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 10 Date of Report (Mo, Da, Yr) / / |

QUARTERLY CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

| | | |
|---|---|--|
| 01 Name Douglas K. Stuver | 03 Signature  Douglas K. Stuver | 04 Date Signed (Mo, Da, Yr) 05/28/2015 |
| 02 Title Senior VP & Chief Financial Officer | | |

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

| | | | |
|--|---|-----------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report / / | Year/Period of Report End of 2015/Q1 |
| IMPORTANT CHANGES DURING THE QUARTER/YEAR | | | |
| <p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <ol style="list-style-type: none"> Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. (Reserved.) If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio. | | | |
| PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION. | | | |

| | | | |
|---|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued) | | | |

ITEM 1.

The following table includes new or modified franchise agreements. The fee represents either the fee attached to the franchise agreement, an associated tax or fee.

| <u>State</u> | <u>Effective Date</u> | <u>Expiration Date</u> | <u>Fee</u> |
|---|-----------------------|------------------------|------------|
| <u>California</u> ⁽¹⁾ | | | |
| None | | | |
| <u>Idaho</u> ⁽²⁾ | | | |
| Grace | 01/07/2015 | 01/07/2035 | - |
| <u>Oregon</u> ⁽³⁾ | | | |
| Klamath Falls | 03/16/2015 | 03/16/2025 | 7.0% |
| <u>Utah</u> ⁽⁵⁾ | | | |
| Carbon County | 01/01/2015 | 01/01/2035 | - |
| Richfield | 02/06/2015 | 02/06/2025 | - |
| Delta | 03/25/2015 | 03/25/2035 | - |
| Eagle Mountain | 03/25/2015 | 03/25/2020 | - |
| <u>Washington</u> ⁽⁵⁾ | | | |
| None | | | |
| <u>Wyoming</u> ⁽⁴⁾ | | | |
| Buffalo | 03/25/2015 | 03/25/2040 | 4.0% |

(1) In California, franchise agreement fees are an expense to PacifiCorp and are embedded in rates.

(2) In Idaho, PacifiCorp collects franchise agreement fees from customers and remits them directly to the applicable municipalities.

(3) In Oregon, the first 3.5% of the franchise agreement fee is an expense to PacifiCorp and is embedded in rates. Any amount above the 3.5% is collected from customers and remitted directly to the applicable municipalities.

(4) In Wyoming, the first 1.0% of the franchise agreement fee is an expense to PacifiCorp and is embedded in rates. Any amount above the 1.0% is collected from customers and remitted directly to the applicable municipalities.

(5) In Utah and Washington, PacifiCorp collects associated taxes from customers and remits them directly to the applicable municipalities.

ITEM 2.

None.

ITEM 3.

In March 2015, PacifiCorp acquired certain distribution and transmission systems and facilities from Eagle Mountain City, a Utah municipal corporation ("the City"), assumed certain liabilities and began providing retail electric service to the City's approximately 6,700 customers. PacifiCorp recorded the transaction in account 102, Electric plant purchase or sold, in March 2015. In January 2015, the Federal Energy Regulatory Commission ("FERC") in Docket No. EC15-41-000 issued an order authorizing PacifiCorp's acquisition of the transmission facilities component of this transaction.

In September 2014, PacifiCorp entered into an agreement for the sale of the Fountain Green hydroelectric generating facility in exchange for a transmission line corridor easement with the Utah Division of Wildlife Resources. The sale was approved by the Wyoming Public Service Commission in Docket No. 20000-459-EA-14 and the Oregon Public Utility Commission ("OPUC") in Docket No. UP 312, Order No. 15-071 in January 2015 and March 2015, respectively. As a result of receiving the required regulatory approvals, PacifiCorp recorded the sale in account 102, Electric plant purchased or sold, in March 2015.

| | | | |
|---|---|---------------------------------------|-----------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report |
| PacifiCorp | | | 2015/Q1 |
| IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued) | | | |

ITEM 4.

None.

ITEM 5.

In April 2015, PacifiCorp and the California Independent System Operator Corporation ("California ISO") entered into a non-binding memorandum of understanding to explore the feasibility, costs and benefits of PacifiCorp joining the California ISO as a participating transmission owner. A comprehensive benefits study is underway and is expected to be completed this summer. Should PacifiCorp decide to take additional steps to pursue joining the California ISO, a stakeholder input and review process would be initiated and PacifiCorp would seek necessary regulatory approvals, including from its state regulatory commissions and the FERC.

PacifiCorp and the California ISO launched the regional energy imbalance market in November 2014, which allows PacifiCorp to participate in the California ISO's real-time energy markets to most cost-effectively manage short-term fluctuations in energy supply and demand. Joining the California ISO would extend that participation by PacifiCorp into the day-ahead energy market operated by the California ISO, in addition to unified planning and operation of PacifiCorp's transmission network.

ITEM 6.

Short-term Debt

Regulatory authorities limit PacifiCorp to \$1.5 billion of short-term debt. As of March 31, 2015, PacifiCorp had \$210 million of short-term debt outstanding at a weighted average interest rate of 0.59%.

Commission authorizations for up to \$1.5 billion outstanding at any one time in commercial paper and other unsecured short-term debt are as follows:

- OPUC – Docket No. UF-4120, Order No. 98-158, dated April 16, 1998.
- Washington Utilities and Transportation Commission ("WUTC") - Docket No. UE-980404, dated April 8, 1998.
- Idaho Public Utilities Commission ("IPUC") - Case No. PAC-E-11-09, Order No. 32221, dated April 8, 2011, effective through April 30, 2016.
- FERC - Docket No. ES14-5-000, dated November 26, 2013, letter order effective January 1, 2014 through December 31, 2015.

Long-term Debt

PacifiCorp currently has regulatory authority from the OPUC and the IPUC to issue an additional \$1.575 billion of long-term debt. PacifiCorp must make a notice filing with the WUTC prior to any future issuance. State commission authorizations for future issuances are as follows:

- OPUC – Docket No. UF-4288, Order No. 14-268, dated July 22, 2014.
- IPUC – Case No. PAC-E-14-05, Order No. 33083, dated July 29, 2014.

| | | | |
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| PacifiCorp | | | 2015/Q1 |
| IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued) | | | |

ITEM 7.

None.

ITEM 8.

For the three-month period ended March 31, 2015, PacifiCorp's bargaining unit wage scale changes were as follows:

| Unions Represented | % Increase ⁽¹⁾ | Effective Date(s) | Estimated Annual Financial Impact ⁽²⁾ |
|--------------------------------------|---------------------------|-------------------|--|
| IBEW 57 Power Delivery (UT, ID & WY) | 1.82% | 1/26/2015 | \$ 1,423,222 |
| IBEW 57 Power Supply (UT, ID & WY) | 1.87% | 1/26/2015 | 707,635 |
| IBEW 57 Combustion Turbine (UT) | 1.87% | 1/26/2015 | <u>59,253</u> |
| Total | | | <u>\$ 2,190,110</u> |

(1) This percentage increase represents the increase in wages from the effective date of the increase to the end of the calendar year as compared to the wage scale of the prior calendar year.

(2) The estimated annual impact is based on the time period from the effective date of the increase to the end of the calendar year. Some amounts may be reimbursed by joint owners.

ITEM 9.

Refer to Note 7 of Notes to Financial Statements in this Form 3-Q for information regarding certain legal proceedings affecting PacifiCorp.

ITEM 10.

There have been no officer, director or security holder transactions during the three-month period ended March 31, 2015 other than preferred and common stock dividends declared and paid.

ITEM 11.

(Reserved.)

ITEM 12.

None.

ITEM 13.

In March 2015, PacifiCorp reorganized its divisions to be comprised of Rocky Mountain Power, Pacific Power and PacifiCorp Transmission. Stefan A. Bird was elected President and Chief Executive Officer ("CEO") of Pacific Power effective March 10, 2015. R. Patrick Reiten, the former President and CEO of Pacific Power, was elected President and CEO of PacifiCorp Transmission effective March 10, 2015.

Mr. Bird, Cindy A. Crane, President and CEO of Rocky Mountain Power, and Andrea L. Kelly, Senior Vice President, Strategic Business Performance, were elected directors of PacifiCorp effective March 10, 2015.

Micheal G. Dunn resigned as a director and President and CEO of PacifiCorp Energy effective March 2015.

| | | | |
|---|---|---------------------------------------|-----------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report |
| PacifiCorp | | | 2015/Q1 |
| IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued) | | | |

ITEM 14.

Not applicable.

| | | | |
|--------------------|--|--------------------------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
| PacifiCorp | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | / / | End of 2015/Q1 |

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) |
|----------|--|-------------------------|---|---|
| 1 | UTILITY PLANT | | | |
| 2 | Utility Plant (101-106, 114) | 200-201 | 26,158,116,898 | 26,026,444,483 |
| 3 | Construction Work in Progress (107) | 200-201 | 1,012,177,355 | 934,535,929 |
| 4 | TOTAL Utility Plant (Enter Total of lines 2 and 3) | | 27,170,294,253 | 26,960,980,412 |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115) | 200-201 | 9,217,028,200 | 9,057,705,065 |
| 6 | Net Utility Plant (Enter Total of line 4 less 5) | | 17,953,266,053 | 17,903,275,347 |
| 7 | Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1) | 202-203 | 0 | 0 |
| 8 | Nuclear Fuel Materials and Assemblies-Stock Account (120.2) | | 0 | 0 |
| 9 | Nuclear Fuel Assemblies in Reactor (120.3) | | 0 | 0 |
| 10 | Spent Nuclear Fuel (120.4) | | 0 | 0 |
| 11 | Nuclear Fuel Under Capital Leases (120.6) | | 0 | 0 |
| 12 | (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5) | 202-203 | 0 | 0 |
| 13 | Net Nuclear Fuel (Enter Total of lines 7-11 less 12) | | 0 | 0 |
| 14 | Net Utility Plant (Enter Total of lines 6 and 13) | | 17,953,266,053 | 17,903,275,347 |
| 15 | Utility Plant Adjustments (116) | | 0 | 0 |
| 16 | Gas Stored Underground - Noncurrent (117) | | 0 | 0 |
| 17 | OTHER PROPERTY AND INVESTMENTS | | | |
| 18 | Nonutility Property (121) | | 13,345,624 | 13,345,624 |
| 19 | (Less) Accum. Prov. for Depr. and Amort. (122) | | 2,606,472 | 2,556,976 |
| 20 | Investments in Associated Companies (123) | | 69,928 | 69,928 |
| 21 | Investment in Subsidiary Companies (123.1) | 224-225 | 228,759,364 | 227,471,078 |
| 22 | (For Cost of Account 123.1, See Footnote Page 224, line 42) | | | |
| 23 | Noncurrent Portion of Allowances | 228-229 | 0 | 0 |
| 24 | Other Investments (124) | | 90,293,854 | 83,174,506 |
| 25 | Sinking Funds (125) | | 0 | 0 |
| 26 | Depreciation Fund (126) | | 0 | 0 |
| 27 | Amortization Fund - Federal (127) | | 0 | 0 |
| 28 | Other Special Funds (128) | | 19,050,228 | 19,384,022 |
| 29 | Special Funds (Non Major Only) (129) | | 0 | 0 |
| 30 | Long-Term Portion of Derivative Assets (175) | | 0 | 128,978 |
| 31 | Long-Term Portion of Derivative Assets – Hedges (176) | | 0 | 0 |
| 32 | TOTAL Other Property and Investments (Lines 18-21 and 23-31) | | 348,912,526 | 341,017,160 |
| 33 | CURRENT AND ACCRUED ASSETS | | | |
| 34 | Cash and Working Funds (Non-major Only) (130) | | 0 | 0 |
| 35 | Cash (131) | | 5,463,486 | 7,178,730 |
| 36 | Special Deposits (132-134) | | 117,705 | 0 |
| 37 | Working Fund (135) | | 0 | 0 |
| 38 | Temporary Cash Investments (136) | | 5,997,271 | 6,297,596 |
| 39 | Notes Receivable (141) | | 53,494 | 52,493 |
| 40 | Customer Accounts Receivable (142) | | 339,965,442 | 376,015,082 |
| 41 | Other Accounts Receivable (143) | | 32,374,424 | 38,029,262 |
| 42 | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144) | | 7,502,834 | 7,018,317 |
| 43 | Notes Receivable from Associated Companies (145) | | 0 | 0 |
| 44 | Accounts Receivable from Assoc. Companies (146) | | 74,108,418 | 152,259,841 |
| 45 | Fuel Stock (151) | 227 | 186,186,483 | 198,515,639 |
| 46 | Fuel Stock Expenses Undistributed (152) | 227 | 0 | 0 |
| 47 | Residuals (Elec) and Extracted Products (153) | 227 | 0 | 0 |
| 48 | Plant Materials and Operating Supplies (154) | 227 | 231,326,958 | 223,638,201 |
| 49 | Merchandise (155) | 227 | 0 | 0 |
| 50 | Other Materials and Supplies (156) | 227 | 0 | 0 |
| 51 | Nuclear Materials Held for Sale (157) | 202-203/227 | 0 | 0 |
| 52 | Allowances (158.1 and 158.2) | 228-229 | 0 | 0 |
| | | | | |

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 110 Line No.: 44 Column: c

As of March 31, 2015, Account 146, Accounts receivable from associated companies, included \$66,808,914 of income taxes receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

Schedule Page: 110 Line No.: 44 Column: d

As of December 31, 2014, Account 146, Accounts receivable from associated companies, included \$139,681,803 of income taxes receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

| Line No. | Title of Account (a) | Ref. Page No. (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) |
|----------|---|----------------------|---|---|
| 1 | PROPRIETARY CAPITAL | | | |
| 2 | Common Stock Issued (201) | 250-251 | 3,417,945,896 | 3,417,945,896 |
| 3 | Preferred Stock Issued (204) | 250-251 | 2,397,600 | 2,397,600 |
| 4 | Capital Stock Subscribed (202, 205) | | 0 | 0 |
| 5 | Stock Liability for Conversion (203, 206) | | 0 | 0 |
| 6 | Premium on Capital Stock (207) | | 0 | 0 |
| 7 | Other Paid-In Capital (208-211) | 253 | 1,102,063,956 | 1,102,063,956 |
| 8 | Installments Received on Capital Stock (212) | 252 | 0 | 0 |
| 9 | (Less) Discount on Capital Stock (213) | 254 | 0 | 0 |
| 10 | (Less) Capital Stock Expense (214) | 254b | 41,101,061 | 41,101,061 |
| 11 | Retained Earnings (215, 215.1, 216) | 118-119 | 2,828,217,761 | 3,145,875,690 |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118-119 | 143,334,433 | 142,148,647 |
| 13 | (Less) Reaquired Capital Stock (217) | 250-251 | 0 | 0 |
| 14 | Noncorporate Proprietorship (Non-major only) (218) | | 0 | 0 |
| 15 | Accumulated Other Comprehensive Income (219) | 122(a)(b) | -13,528,375 | -13,665,680 |
| 16 | Total Proprietary Capital (lines 2 through 15) | | 7,439,330,210 | 7,755,665,048 |
| 17 | LONG-TERM DEBT | | | |
| 18 | Bonds (221) | 256-257 | 7,031,538,000 | 7,031,538,000 |
| 19 | (Less) Reaquired Bonds (222) | 256-257 | 0 | 0 |
| 20 | Advances from Associated Companies (223) | 256-257 | 0 | 0 |
| 21 | Other Long-Term Debt (224) | 256-257 | 0 | 0 |
| 22 | Unamortized Premium on Long-Term Debt (225) | | 77,370 | 80,126 |
| 23 | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | | 12,938,334 | 13,185,043 |
| 24 | Total Long-Term Debt (lines 18 through 23) | | 7,018,677,036 | 7,018,433,083 |
| 25 | OTHER NONCURRENT LIABILITIES | | | |
| 26 | Obligations Under Capital Leases - Noncurrent (227) | | 31,486,312 | 31,882,690 |
| 27 | Accumulated Provision for Property Insurance (228.1) | | 0 | 0 |
| 28 | Accumulated Provision for Injuries and Damages (228.2) | | 12,111,567 | 15,776,598 |
| 29 | Accumulated Provision for Pensions and Benefits (228.3) | | 317,099,649 | 324,459,642 |
| 30 | Accumulated Miscellaneous Operating Provisions (228.4) | | 37,570,554 | 37,861,624 |
| 31 | Accumulated Provision for Rate Refunds (229) | | 1,879,732 | 1,879,732 |
| 32 | Long-Term Portion of Derivative Instrument Liabilities | | 38,459,329 | 35,217,373 |
| 33 | Long-Term Portion of Derivative Instrument Liabilities - Hedges | | 0 | 0 |
| 34 | Asset Retirement Obligations (230) | | 134,691,500 | 134,721,631 |
| 35 | Total Other Noncurrent Liabilities (lines 26 through 34) | | 573,298,643 | 581,799,290 |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | |
| 37 | Notes Payable (231) | | 210,343,000 | 20,000,000 |
| 38 | Accounts Payable (232) | | 421,915,054 | 436,531,636 |
| 39 | Notes Payable to Associated Companies (233) | | 11,921,770 | 0 |
| 40 | Accounts Payable to Associated Companies (234) | | 147,966,760 | 147,513,984 |
| 41 | Customer Deposits (235) | | 39,434,957 | 39,692,452 |
| 42 | Taxes Accrued (236) | 262-263 | 67,470,560 | 39,025,536 |
| 43 | Interest Accrued (237) | | 107,901,881 | 113,861,896 |
| 44 | Dividends Declared (238) | | 40,475 | 40,475 |
| 45 | Matured Long-Term Debt (239) | | 0 | 0 |
| | | | | |

| Line No. | Title of Account (a) | Ref. Page No. (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) |
|----------|--|-------------------------|---|---|
| 46 | Matured Interest (240) | | 0 | 0 |
| 47 | Tax Collections Payable (241) | | 16,829,501 | 19,834,847 |
| 48 | Miscellaneous Current and Accrued Liabilities (242) | | 73,047,310 | 69,093,393 |
| 49 | Obligations Under Capital Leases-Current (243) | | 2,037,480 | 1,986,489 |
| 50 | Derivative Instrument Liabilities (244) | | 76,687,760 | 75,193,965 |
| 51 | (Less) Long-Term Portion of Derivative Instrument Liabilities | | 38,459,329 | 35,217,373 |
| 52 | Derivative Instrument Liabilities - Hedges (245) | | 0 | 0 |
| 53 | (Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges | | 0 | 0 |
| 54 | Total Current and Accrued Liabilities (lines 37 through 53) | | 1,137,137,179 | 927,557,300 |
| 55 | DEFERRED CREDITS | | | |
| 56 | Customer Advances for Construction (252) | | 27,331,600 | 31,403,438 |
| 57 | Accumulated Deferred Investment Tax Credits (255) | 266-267 | 26,001,229 | 27,213,937 |
| 58 | Deferred Gains from Disposition of Utility Plant (256) | | 0 | 0 |
| 59 | Other Deferred Credits (253) | 269 | 317,806,137 | 303,969,379 |
| 60 | Other Regulatory Liabilities (254) | 278 | 73,223,651 | 71,012,945 |
| 61 | Unamortized Gain on Reacquired Debt (257) | | 0 | 0 |
| 62 | Accum. Deferred Income Taxes-Accel. Amort.(281) | 272-277 | 254,860,454 | 252,151,842 |
| 63 | Accum. Deferred Income Taxes-Other Property (282) | | 4,237,081,755 | 4,244,780,923 |
| 64 | Accum. Deferred Income Taxes-Other (283) | | 642,929,685 | 633,311,644 |
| 65 | Total Deferred Credits (lines 56 through 64) | | 5,579,234,511 | 5,563,844,108 |
| 66 | TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65) | | 21,747,677,579 | 21,847,298,829 |
| | | | | |

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 112 Line No.: 39 Column: c

Represents amounts due to Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp, pursuant to an umbrella loan agreement for which interest is determined daily and is equal to the lowest cost of borrowings PacifiCorp could otherwise incur externally. At March 31, 2015 the interest rate on the outstanding borrowings was 0.45%.

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|---------------------------------------|---|

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.

2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.

4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.

5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)

6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

| Line No. | Title of Account (a) | (Ref.) Page No. (b) | Total Current Year to Date Balance for Quarter/Year (c) | Total Prior Year to Date Balance for Quarter/Year (d) | Current 3 Months Ended Quarterly Only No 4th Quarter (e) | Prior 3 Months Ended Quarterly Only No 4th Quarter (f) |
|----------|--|---------------------------|---|---|--|--|
| 1 | UTILITY OPERATING INCOME | | | | | |
| 2 | Operating Revenues (400) | 300-301 | 1,249,868,140 | 1,294,294,211 | 1,249,868,140 | 1,294,294,211 |
| 3 | Operating Expenses | | | | | |
| 4 | Operation Expenses (401) | 320-323 | 644,704,432 | 685,884,420 | 644,704,432 | 685,884,420 |
| 5 | Maintenance Expenses (402) | 320-323 | 103,930,026 | 104,605,619 | 103,930,026 | 104,605,619 |
| 6 | Depreciation Expense (403) | 336-337 | 173,423,205 | 162,505,045 | 173,423,205 | 162,505,045 |
| 7 | Depreciation Expense for Asset Retirement Costs (403.1) | 336-337 | | | | |
| 8 | Amort. & Depl. of Utility Plant (404-405) | 336-337 | 10,195,505 | 10,416,537 | 10,195,505 | 10,416,537 |
| 9 | Amort. of Utility Plant Acq. Adj. (406) | 336-337 | 1,187,706 | 1,215,530 | 1,187,706 | 1,215,530 |
| 10 | Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407) | | | 663,456 | | 663,456 |
| 11 | Amort. of Conversion Expenses (407) | | | | | |
| 12 | Regulatory Debits (407.3) | | 106,926 | 77,536 | 106,926 | 77,536 |
| 13 | (Less) Regulatory Credits (407.4) | | 118,749 | | 118,749 | |
| 14 | Taxes Other Than Income Taxes (408.1) | 262-263 | 44,920,037 | 41,445,078 | 44,920,037 | 41,445,078 |
| 15 | Income Taxes - Federal (409.1) | 262-263 | 69,995,511 | 30,146,506 | 69,995,511 | 30,146,506 |
| 16 | - Other (409.1) | 262-263 | 1,380,542 | -136,685 | 1,380,542 | -136,685 |
| 17 | Provision for Deferred Income Taxes (410.1) | 234, 272-277 | 164,066,893 | 170,664,097 | 164,066,893 | 170,664,097 |
| 18 | (Less) Provision for Deferred Income Taxes-Cr. (411.1) | 234, 272-277 | 171,595,752 | 133,325,616 | 171,595,752 | 133,325,616 |
| 19 | Investment Tax Credit Adj. - Net (411.4) | 266 | -1,189,102 | -1,326,591 | -1,189,102 | -1,326,591 |
| 20 | (Less) Gains from Disp. of Utility Plant (411.6) | | | | | |
| 21 | Losses from Disp. of Utility Plant (411.7) | | | | | |
| 22 | (Less) Gains from Disposition of Allowances (411.8) | | | | | |
| 23 | Losses from Disposition of Allowances (411.9) | | | | | |
| 24 | Accretion Expense (411.10) | | | | | |
| 25 | TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24) | | 1,041,007,180 | 1,072,834,932 | 1,041,007,180 | 1,072,834,932 |
| 26 | Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27 | | 208,860,960 | 221,459,279 | 208,860,960 | 221,459,279 |
| | | | | | | |

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|---------------------------------------|---|

| |
|--|
| STATEMENT OF INCOME FOR THE YEAR (Continued) |
|--|

9. Use page 122 for important notes regarding the statement of income for any account thereof.

10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.

12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.

13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

| ELECTRIC UTILITY | | GAS UTILITY | | OTHER UTILITY | | Line No. |
|---|--|---|--|---|--|----------|
| Current Year to Date (in dollars) (g) | Previous Year to Date (in dollars) (h) | Current Year to Date (in dollars) (i) | Previous Year to Date (in dollars) (j) | Current Year to Date (in dollars) (k) | Previous Year to Date (in dollars) (l) | |
| | | | | | | |
| | | | | | | 1 |
| 1,249,868,140 | 1,294,294,211 | | | | | 2 |
| | | | | | | 3 |
| 644,704,432 | 685,884,420 | | | | | 4 |
| 103,930,026 | 104,605,619 | | | | | 5 |
| 173,423,205 | 162,505,045 | | | | | 6 |
| | | | | | | 7 |
| 10,195,505 | 10,416,537 | | | | | 8 |
| 1,187,706 | 1,215,530 | | | | | 9 |
| | 663,456 | | | | | 10 |
| | | | | | | 11 |
| 106,926 | 77,536 | | | | | 12 |
| 118,749 | | | | | | 13 |
| 44,920,037 | 41,445,078 | | | | | 14 |
| 69,995,511 | 30,146,506 | | | | | 15 |
| 1,380,542 | -136,685 | | | | | 16 |
| 164,066,893 | 170,664,097 | | | | | 17 |
| 171,595,752 | 133,325,616 | | | | | 18 |
| -1,189,102 | -1,326,591 | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| 1,041,007,180 | 1,072,834,932 | | | | | 25 |
| 208,860,960 | 221,459,279 | | | | | 26 |
| | | | | | | |

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | | Year/Period of Report End of 2015/Q1 | |
|--|--|---|---------------------|---------------------------------------|--|--|--|
| STATEMENT OF INCOME FOR THE YEAR (continued) | | | | | | | |
| Line No. | Title of Account (a) | (Ref.) Page No. (b) | TOTAL | | Current 3 Months Ended Quarterly Only No 4th Quarter (e) | Prior 3 Months Ended Quarterly Only No 4th Quarter (f) | |
| | | | Current Year (c) | Previous Year (d) | | | |
| 27 | Net Utility Operating Income (Carried forward from page 114) | | 208,860,960 | 221,459,279 | 208,860,960 | 221,459,279 | |
| 28 | Other Income and Deductions | | | | | | |
| 29 | Other Income | | | | | | |
| 30 | Nonutility Operating Income | | | | | | |
| 31 | Revenues From Merchandising, Jobbing and Contract Work (415) | | 374,042 | 333,322 | 374,042 | 333,322 | |
| 32 | (Less) Costs and Exp. of Merchandising, Job. & Contract Work (416) | | 453,650 | 544,683 | 453,650 | 544,683 | |
| 33 | Revenues From Nonutility Operations (417) | | | | | | |
| 34 | (Less) Expenses of Nonutility Operations (417.1) | | 30,006 | 87,007 | 30,006 | 87,007 | |
| 35 | Nonoperating Rental Income (418) | | 100,664 | 110,587 | 100,664 | 110,587 | |
| 36 | Equity in Earnings of Subsidiary Companies (418.1) | 119 | 1,185,786 | 1,206,504 | 1,185,786 | 1,206,504 | |
| 37 | Interest and Dividend Income (419) | | 2,094,901 | 1,753,815 | 2,094,901 | 1,753,815 | |
| 38 | Allowance for Other Funds Used During Construction (419.1) | | 10,421,213 | 16,153,766 | 10,421,213 | 16,153,766 | |
| 39 | Miscellaneous Nonoperating Income (421) | | 291,081 | 86,914 | 291,081 | 86,914 | |
| 40 | Gain on Disposition of Property (421.1) | | 35,475 | 65,372 | 35,475 | 65,372 | |
| 41 | TOTAL Other Income (Enter Total of lines 31 thru 40) | | 14,019,506 | 19,078,590 | 14,019,506 | 19,078,590 | |
| 42 | Other Income Deductions | | | | | | |
| 43 | Loss on Disposition of Property (421.2) | | 2 | 686 | 2 | 686 | |
| 44 | Miscellaneous Amortization (425) | | 335,758 | 335,445 | 335,758 | 335,445 | |
| 45 | Donations (426.1) | | 562,485 | 612,210 | 562,485 | 612,210 | |
| 46 | Life Insurance (426.2) | | -994,839 | -1,516,115 | -994,839 | -1,516,115 | |
| 47 | Penalties (426.3) | | 10,380 | 40,671 | 10,380 | 40,671 | |
| 48 | Exp. for Certain Civic, Political & Related Activities (426.4) | | 582,045 | 460,408 | 582,045 | 460,408 | |
| 49 | Other Deductions (426.5) | | 1,591,921 | 363,164 | 1,591,921 | 363,164 | |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | 2,087,752 | 296,469 | 2,087,752 | 296,469 | |
| 51 | Taxes Applicable to Other Income and Deductions | | | | | | |
| 52 | Taxes Other Than Income Taxes (408.2) | 262-263 | 55,856 | 65,588 | 55,856 | 65,588 | |
| 53 | Income Taxes-Federal (409.2) | 262-263 | 1,292,574 | 368,911 | 1,292,574 | 368,911 | |
| 54 | Income Taxes-Other (409.2) | 262-263 | 175,639 | 50,129 | 175,639 | 50,129 | |
| 55 | Provision for Deferred Inc. Taxes (410.2) | 234, 272-277 | 22,973,258 | 17,440,590 | 22,973,258 | 17,440,590 | |
| 56 | (Less) Provision for Deferred Income Taxes-Cr. (411.2) | 234, 272-277 | 24,625,242 | 17,670,047 | 24,625,242 | 17,670,047 | |
| 57 | Investment Tax Credit Adj.-Net (411.5) | | | | | | |
| 58 | (Less) Investment Tax Credits (420) | | 111,784 | 188,682 | 111,784 | 188,682 | |
| 59 | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) | | -239,699 | 66,489 | -239,699 | 66,489 | |
| 60 | Net Other Income and Deductions (Total of lines 41, 50, 59) | | 12,171,453 | 18,715,632 | 12,171,453 | 18,715,632 | |
| 61 | Interest Charges | | | | | | |
| 62 | Interest on Long-Term Debt (427) | | 88,482,653 | 88,469,995 | 88,482,653 | 88,469,995 | |
| 63 | Amort. of Debt Disc. and Expense (428) | | 999,435 | 992,001 | 999,435 | 992,001 | |
| 64 | Amortization of Loss on Reacquired Debt (428.1) | | 225,431 | 228,590 | 225,431 | 228,590 | |
| 65 | (Less) Amort. of Premium on Debt-Credit (429) | | 2,756 | 2,756 | 2,756 | 2,756 | |
| 66 | (Less) Amortization of Gain on Reacquired Debt-Credit (429.1) | | | | | | |
| 67 | Interest on Debt to Assoc. Companies (430) | | 5,522 | 3,966 | 5,522 | 3,966 | |
| 68 | Other Interest Expense (431) | | 3,300,823 | 3,449,961 | 3,300,823 | 3,449,961 | |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) | | 5,547,027 | 8,101,824 | 5,547,027 | 8,101,824 | |
| 70 | Net Interest Charges (Total of lines 62 thru 69) | | 87,464,081 | 85,039,933 | 87,464,081 | 85,039,933 | |
| 71 | Income Before Extraordinary Items (Total of lines 27, 60 and 70) | | 133,568,332 | 155,134,978 | 133,568,332 | 155,134,978 | |
| 72 | Extraordinary Items | | | | | | |
| 73 | Extraordinary Income (434) | | | | | | |
| 74 | (Less) Extraordinary Deductions (435) | | | | | | |
| 75 | Net Extraordinary Items (Total of line 73 less line 74) | | | | | | |
| 76 | Income Taxes-Federal and Other (409.3) | 262-263 | | | | | |
| 77 | Extraordinary Items After Taxes (line 75 less line 76) | | | | | | |
| 78 | Net Income (Total of line 71 and 77) | | 133,568,332 | 155,134,978 | 133,568,332 | 155,134,978 | |
| | | | | | | | |

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 114 Line No.: 6 Column: c

Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress. During the three-month periods ended March 31, 2015 and 2014, depreciation expense associated with transportation equipment was \$3,515,753 and \$3,412,272, respectively.

Schedule Page: 114 Line No.: 7 Column: c

Generally, PacifiCorp records the depreciation expense of asset retirement obligations as either a regulatory asset or liability.

Schedule Page: 114 Line No.: 14 Column: c

Payroll taxes are generally charged to operations and maintenance expense and construction work in progress. During the three-month periods ended March 31, 2015 and 2014, payroll taxes were \$11,262,732 and \$11,451,796, respectively.

Schedule Page: 114 Line No.: 24 Column: c

Generally, PacifiCorp records the accretion expense of asset retirement obligations as either a regulatory asset or liability.

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|---------------------------------------|---|

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

| Line No. | Item (a) | Contra Primary Account Affected (b) | Current Quarter/Year Year to Date Balance (c) | Previous Quarter/Year Year to Date Balance (d) |
|----------|---|-------------------------------------|---|--|
| | UNAPPROPRIATED RETAINED EARNINGS (Account 216) | | | |
| 1 | Balance-Beginning of Period | | 3,135,214,887 | 3,180,100,349 |
| 2 | Changes | | | |
| 3 | Adjustments to Retained Earnings (Account 439) | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Credits to Retained Earnings (Acct. 439) | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | TOTAL Debits to Retained Earnings (Acct. 439) | | | |
| 16 | Balance Transferred from Income (Account 433 less Account 418.1) | | 132,382,546 | 153,928,474 |
| 17 | Appropriations of Retained Earnings (Acct. 436) | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | TOTAL Appropriations of Retained Earnings (Acct. 436) | | | |
| 23 | Dividends Declared-Preferred Stock (Account 437) | | | |
| 24 | Preferred Stock, various series and rates | 238 | -40,475 | (40,476) |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | TOTAL Dividends Declared-Preferred Stock (Acct. 437) | | -40,475 | (40,476) |
| 30 | Dividends Declared-Common Stock (Account 438) | | | |
| 31 | Common Stock | 238 | -450,000,000 | (500,000,000) |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | TOTAL Dividends Declared-Common Stock (Acct. 438) | | -450,000,000 | (500,000,000) |
| 37 | Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings | | | |
| 38 | Balance - End of Period (Total 1,9,15,16,22,29,36,37) | | 2,817,556,958 | 2,833,988,347 |
| | APPROPRIATED RETAINED EARNINGS (Account 215) | | | |
| 39 | | | | |
| 40 | | | | |

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 118 Line No.: 24 Column: c

Outstanding shares of preferred stock as of March 31, 2015 and dividends on preferred stock during the three-month period ended March 31, 2015 were as follows:

| | | <u>Shares</u> | <u>Dividend</u> |
|-------|------------------|---------------|-----------------|
| 6.00% | Serial Preferred | 5,930 | \$ 8,895 |
| 7.00% | Serial Preferred | 18,046 | 31,580 |
| | | 23,976 | \$ 40,475 |

Schedule Page: 118 Line No.: 24 Column: d

Outstanding shares of preferred stock as of March 31, 2014 and dividends on preferred stock during the three-month period ended March 31, 2014 were as follows:

| | | <u>Shares</u> | <u>Dividend</u> |
|-------|------------------|---------------|-----------------|
| 6.00% | Serial Preferred | 5,930 | \$ 8,895 |
| 7.00% | Serial Preferred | 18,046 | 31,581 |
| | | 23,976 | \$ 40,476 |

Schedule Page: 118 Line No.: 46 Column: c

The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects.

Schedule Page: 118 Line No.: 46 Column: d

The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects.

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|---------------------------------------|---|

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

| Line No. | Description (See Instruction No. 1 for Explanation of Codes) (a) | Current Year to Date Quarter/Year (b) | Previous Year to Date Quarter/Year (c) |
|----------|---|---|--|
| 1 | Net Cash Flow from Operating Activities: | | |
| 2 | Net Income (Line 78(c) on page 117) | 133,568,332 | 155,134,978 |
| 3 | Noncash Charges (Credits) to Income: | | |
| 4 | Depreciation and Depletion | 177,284,346 | 166,790,088 |
| 5 | Amortization: | 11,725,523 | 12,045,048 |
| 6 | | | |
| 7 | | | |
| 8 | Deferred Income Taxes (Net) | -9,180,843 | 37,109,024 |
| 9 | Investment Tax Credit Adjustment (Net) | -1,300,886 | -1,515,273 |
| 10 | Net (Increase) Decrease in Receivables | 83,989,063 | 105,087,344 |
| 11 | Net (Increase) Decrease in Inventory | 5,134,246 | 12,194,395 |
| 12 | Net (Increase) Decrease in Allowances Inventory | | |
| 13 | Net Increase (Decrease) in Payables and Accrued Expenses | 26,292,593 | 5,790,242 |
| 14 | Net (Increase) Decrease in Other Regulatory Assets | 18,527,802 | -19,179,347 |
| 15 | Net Increase (Decrease) in Other Regulatory Liabilities | 2,747,652 | -232,697 |
| 16 | (Less) Allowance for Other Funds Used During Construction | 10,421,213 | 16,153,766 |
| 17 | (Less) Undistributed Earnings from Subsidiary Companies | 1,185,786 | 1,206,504 |
| 18 | Amounts Due To/From Affiliates (Net) | 78,925,006 | 8,904,336 |
| 19 | Derivative Collateral (Net) | -35,800,000 | 11,800,000 |
| 20 | Other Operating Activities: | 741,150 | 5,697,603 |
| 21 | | | |
| 22 | Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21) | 481,046,985 | 482,265,471 |
| 23 | | | |
| 24 | Cash Flows from Investment Activities: | | |
| 25 | Construction and Acquisition of Plant (including land): | | |
| 26 | Gross Additions to Utility Plant (less nuclear fuel) | -217,328,828 | -284,986,897 |
| 27 | Gross Additions to Nuclear Fuel | | |
| 28 | Gross Additions to Common Utility Plant | | |
| 29 | Gross Additions to Nonutility Plant | | |
| 30 | (Less) Allowance for Other Funds Used During Construction | -10,421,213 | -16,153,766 |
| 31 | Other (provide details in footnote): | -22,770,214 | |
| 32 | | | |
| 33 | | | |
| 34 | Cash Outflows for Plant (Total of lines 26 thru 33) | -229,677,829 | -268,833,131 |
| 35 | | | |
| 36 | Acquisition of Other Noncurrent Assets (d) | | |
| 37 | Proceeds from Disposal of Noncurrent Assets (d) | 68,880 | 88,710 |
| 38 | | | |
| 39 | Investments in and Advances to Assoc. and Subsidiary Companies | -102,500 | -2,060,000 |
| 40 | Contributions and Advances from Assoc. and Subsidiary Companies | | |
| 41 | Disposition of Investments in (and Advances to) | | |
| 42 | Associated and Subsidiary Companies | | |
| 43 | | | |
| 44 | Purchase of Investment Securities (a) | -6,848,850 | |
| 45 | Proceeds from Sales of Investment Securities (a) | | |
| | | | |

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|---|---|---|--|---|
| STATEMENT OF CASH FLOWS | | | | |
| (1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost. | | | | |
| Line No. | Description (See Instruction No. 1 for Explanation of Codes) (a) | Current Year to Date Quarter/Year (b) | Previous Year to Date Quarter/Year (c) | |
| 46 | Loans Made or Purchased | | | |
| 47 | Collections on Loans | | | |
| 48 | | | | |
| 49 | Net (Increase) Decrease in Receivables | | | |
| 50 | Net (Increase) Decrease in Inventory | | | |
| 51 | Net (Increase) Decrease in Allowances Held for Speculation | | | |
| 52 | Net Increase (Decrease) in Payables and Accrued Expenses | | | |
| 53 | Other Investing Activities: | 1,760,049 | -1,190,938 | |
| 54 | | | | |
| 55 | | | | |
| 56 | Net Cash Provided by (Used in) Investing Activities | | | |
| 57 | Total of lines 34 thru 55) | -234,800,250 | -271,995,359 | |
| 58 | | | | |
| 59 | Cash Flows from Financing Activities: | | | |
| 60 | Proceeds from Issuance of: | | | |
| 61 | Long-Term Debt (b) | | 424,745,000 | |
| 62 | Preferred Stock | | | |
| 63 | Common Stock | | | |
| 64 | Other (provide details in footnote): | | | |
| 65 | | | | |
| 66 | Net Increase in Short-Term Debt (c) | 190,251,058 | | |
| 67 | Other (provide details in footnote): | 11,919,000 | | |
| 68 | | | | |
| 69 | | | | |
| 70 | Cash Provided by Outside Sources (Total 61 thru 69) | 202,170,058 | 424,745,000 | |
| 71 | | | | |
| 72 | Payments for Retirement of: | | | |
| 73 | Long-term Debt (b) | | -11,500,000 | |
| 74 | Preferred Stock | | | |
| 75 | Common Stock | | | |
| 76 | Other (provide details in footnote): | -46,500 | -11,337,970 | |
| 77 | Repayment of Capital Lease Obligations | -345,387 | -872,770 | |
| 78 | Net Decrease in Short-Term Debt (c) | | | |
| 79 | | | | |
| 80 | Dividends on Preferred Stock | -40,475 | -40,476 | |
| 81 | Dividends on Common Stock | -450,000,000 | -500,000,000 | |
| 82 | Net Cash Provided by (Used in) Financing Activities | | | |
| 83 | (Total of lines 70 thru 81) | -248,262,304 | -99,006,216 | |
| 84 | | | | |
| 85 | Net Increase (Decrease) in Cash and Cash Equivalents | | | |
| 86 | (Total of lines 22,57 and 83) | -2,015,569 | 111,263,896 | |
| 87 | | | | |
| 88 | Cash and Cash Equivalents at Beginning of Period | 13,476,326 | 51,563,633 | |
| 89 | | | | |
| 90 | Cash and Cash Equivalents at End of period | 11,460,757 | 162,827,529 | |
| | | | | |

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 120 Line No.: 4 Column: b

Includes depreciation expense associated with transportation equipment and capital lease assets of \$3,861,141 and \$4,285,043 during the three-month periods ended March 31, 2015 and 2014, respectively.

Schedule Page: 120 Line No.: 5 Column: a

| | Three-Month Periods Ended March 31, | |
|--|--|----------------------|
| | 2015 | 2014 |
| Amortization of software development & other intangibles | \$ 10,531,263 | \$ 10,751,982 |
| Amortization of electric plant acquisition adjustments | 1,187,706 | 1,215,530 |
| Amortization of regulatory assets | 6,554 | 77,536 |
| | <u>\$ 11,725,523</u> | <u>\$ 12,045,048</u> |

Schedule Page: 120 Line No.: 20 Column: a

| | Three-Month Periods Ended March 31, | |
|--|--|---------------------|
| | 2015 | 2014 |
| Depreciation and depletion included in cost of fuel | \$ 370,072 | \$ 6,385,433 |
| Net gain on sale of property | (43,136) | (87,570) |
| Write-off of assets under construction | 701,289 | 3,586 |
| Change in corporate owned life insurance cash surrender value | (990,387) | (1,511,894) |
| Amortization of debt issuance expenses and bond discount/premium | 996,679 | 989,245 |
| Other | (293,367) | (81,197) |
| | <u>\$ 741,150</u> | <u>\$ 5,697,603</u> |

Schedule Page: 120 Line No.: 31 Column: a

| | | |
|---|---|-----------------------|
| Acquisition of Eagle Mountain City distribution assets and liabilities: | | |
| FERC 101 | Plant, Property and Equipment | \$(32,055,360) |
| FERC 142 | Other Accounts Receivable | (25,638) |
| FERC 154 | Plant Materials and Operating Supplies | (493,848) |
| FERC 242 | Miscellaneous Current and Accrued Liabilities | 10,678 |
| FERC 244 | Derivative Instrument Liabilities | 3,785,889 |
| FERC 253 | Other Deferred Credits | 6,008,065 |
| | | <u>\$(22,770,214)</u> |

Schedule Page: 120 Line No.: 37 Column: b

Represents proceeds from the disposal of fixed assets.

Schedule Page: 120 Line No.: 37 Column: c

Represents proceeds from the disposal of fixed assets.

Schedule Page: 120 Line No.: 53 Column: a

| | Three-Month Periods Ended March 31, | |
|---------------------------------|--|-----------------------|
| | 2015 | 2014 |
| Other investments/special funds | \$ 1,460,007 | \$ 1,049,245 |
| Temporary facilities | (10,136) | 21,523 |
| Restricted cash | 310,178 | (2,261,706) |
| | <u>\$ 1,760,049</u> | <u>\$ (1,190,938)</u> |

Schedule Page: 120 Line No.: 67 Column: a

Affiliate borrowing from subsidiary company, Pacific Minerals, Inc.

Schedule Page: 120 Line No.: 76 Column: a

| | Three-Month Periods Ended March 31, | |
|---|--|----------------|
| | 2015 | 2014 |
| Net repayments of affiliate borrowing from subsidiary company, Pacific Minerals, Inc. | \$ - | \$ (8,615,195) |
| Long-term debt issuance and other deferred financing costs | (46,500) | (2,722,775) |

| | | | |
|--------------------|---|---------------------------------------|-----------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report |
| PacifiCorp | | | 2015/Q1 |
| FOOTNOTE DATA | | | |

\$ (46,500) \$(11,337,970)

| | | | |
|----------------------------------|---|-----------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|-----------------------|---|

| |
|--|
| NOTES TO FINANCIAL STATEMENTS 1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement. 2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock. 3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof. 4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts. 5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions. 6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein. 7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted. 8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred. 9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein. |
| PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION. |

| | | | |
|---|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

PACIFICORP
NOTES TO FINANCIAL STATEMENTS
(Unaudited)

(1) General

PacifiCorp is a United States regulated electric utility company serving retail customers, including residential, commercial, industrial, irrigation and other customers in portions of the states of Utah, Oregon, Wyoming, Washington, Idaho and California. PacifiCorp owns, or has interests in, a number of thermal, hydroelectric, wind-powered and geothermal generating facilities, as well as electric transmission and distribution assets. PacifiCorp also buys and sells electricity on the wholesale market with other utilities, energy marketing companies, financial institutions and other market participants. PacifiCorp is subject to comprehensive state and federal regulation. PacifiCorp's subsidiaries support its electric utility operations by providing coal mining services. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company based in Des Moines, Iowa that owns subsidiaries principally engaged in energy businesses. BHE is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway").

Basis of Presentation

These unaudited financial statements are prepared in accordance with the requirements of the Federal Energy Regulatory Commission ("FERC") as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America ("GAAP"). These notes include certain applicable disclosures required by GAAP adjusted to the FERC basis of presentation and include specific information requested by the FERC. These unaudited financial statements do not include all of the disclosures required by the FERC and GAAP for annual financial statements. Management believes the unaudited financial statements contain all adjustments (consisting only of normal recurring adjustments) considered necessary for the fair presentation of the unaudited financial statements as of March 31, 2015 and for the three-month periods ended March 31, 2015 and 2014. The results of operations for the three-month period ended March 31, 2015 are not necessarily indicative of the results to be expected for the full year.

The following are the significant differences between the FERC accounting and reporting standards and GAAP.

Investments in Subsidiaries

In accordance with FERC Order No. AC11-132, PacifiCorp accounts for its investment in subsidiaries using the equity method for FERC reporting purposes rather than consolidating the assets, liabilities, revenues and expenses of subsidiaries as required by GAAP. GAAP requires that entities in which a company holds a controlling financial interest be consolidated. Also in accordance with FERC Order No. AC11-132, PacifiCorp does not eliminate intercompany profit on transactions with equity investees as would be required under GAAP. The accounting treatment described above has no effect on net income or the combined retained earnings of PacifiCorp and undistributed earnings of subsidiaries.

Costs of Removal

Estimated removal costs that are recovered through approved depreciation rates, but that do not meet the requirements of a legal asset retirement obligation are reflected in the cost of removal regulatory liability under GAAP and as accumulated depreciation under the FERC accounting and reporting standards.

Income Taxes

Accumulated deferred income taxes are classified as current and non-current on the balance sheet for GAAP. Under the FERC accounting and reporting standards, accumulated deferred income taxes are classified as gross non-current assets and gross non-current liabilities. Additionally, there are certain presentational differences between FERC and GAAP for amounts related to unrecognized tax benefits associated with temporary differences in accordance with FERC Docket No. AI07-2-000, "Accounting and Financial Reporting for Uncertainty in Income Taxes." For GAAP, unrecognized tax benefits associated with temporary differences are reflected as other liabilities while for FERC the income tax impact of uncertain tax positions associated with temporary differences are reflected in accumulated deferred income taxes.

| | | | |
|---|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

Interest and penalties on income taxes for GAAP are classified as income tax expense. All such amounts are classified as interest income, interest expense and penalties under the FERC accounting and reporting standards.

Reclassifications

Certain other reclassifications of balance sheet, income statement and cash flow amounts have been made in order to conform to the FERC basis of presentation. These reclassifications had no effect on net income.

Use of Estimates in Preparation of Financial Statements

The preparation of the unaudited financial statements in accordance with the FERC and GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the unaudited financial statements and the reported amounts of revenue and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited financial statements. Note 2 of Notes to Financial Statements included in PacifiCorp's annual report on Form No. 1 for the year ended December 31, 2014 describes the most significant accounting policies used in the preparation of the unaudited financial statements. There have been no significant changes in PacifiCorp's assumptions regarding significant accounting estimates and policies during the three-month period ended March 31, 2015.

(2) New Accounting Pronouncements

In April 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-03, which amends FASB Accounting Standards Codification ("ASC") Subtopic 835-30, "Interest - Imputation of Interest." The amendments in this guidance require that debt issuance costs related to a recognized debt liability be presented in the balance sheet as a direct deduction from the carrying amount of that debt liability instead of as an asset. This guidance is effective for interim and annual reporting periods beginning after December 15, 2015, with early adoption permitted. This guidance must be adopted retrospectively, wherein the balance sheet of each period presented should be adjusted to reflect the new guidance. PacifiCorp is currently evaluating the impact of adopting this guidance on its financial statements and disclosures included within Notes to Financial Statements.

In May 2014, the FASB issued ASU No. 2014-09, which creates FASB ASC Topic 606, "Revenue from Contracts with Customers" and supersedes ASC Topic 605, "Revenue Recognition." The guidance replaces industry-specific guidance and establishes a single five-step model to identify and recognize revenue. The core principle of the guidance is that an entity should recognize revenue upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. Additionally, the guidance requires the entity to disclose further quantitative and qualitative information regarding the nature and amount of revenues arising from contracts with customers, as well as other information about the significant judgments and estimates used in recognizing revenues from contracts with customers. This guidance is effective for interim and annual reporting periods beginning after December 15, 2016. Early application is not permitted. This guidance may be adopted retrospectively or under a modified retrospective method where the cumulative effect is recognized at the date of initial application. PacifiCorp is currently evaluating the impact of adopting this guidance on its financial statements and disclosures included within Notes to Financial Statements.

(3) Recent Financing Transactions

In March 2015, PacifiCorp obtained \$191 million of letters of credit to support variable-rate tax-exempt bond obligations. These letters of credit expire through March 2017 and replace certain letters of credit previously issued under one of the credit facilities. Also, in March 2015, PacifiCorp arranged for the cancellation of \$23 million of letters of credit previously issued under one of the credit facilities to support variable-rate tax-exempt bond obligations.

As of March 31, 2015, PacifiCorp had \$428 million of fully available letters of credit issued under committed arrangements to support variable-rate tax-exempt bond obligations, of which \$56 million were issued under credit facilities.

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| PacifiCorp | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

(4) Employee Benefit Plans

Net periodic benefit cost for the pension and other postretirement benefit plans included the following components (in millions):

| | Three-Month Periods Ended March 31, | |
|--------------------------------|--|-------------|
| | 2015 | 2014 |
| Pension: | | |
| Service cost | \$ 1 | \$ 1 |
| Interest cost | 13 | 14 |
| Expected return on plan assets | (19) | (19) |
| Net amortization | 10 | 8 |
| Net periodic benefit cost | <u>\$ 5</u> | <u>\$ 4</u> |
| Other postretirement: | | |
| Service cost | \$ 1 | \$ 1 |
| Interest cost | 4 | 7 |
| Expected return on plan assets | (6) | (8) |
| Net amortization | (1) | 1 |
| Net periodic benefit cost | <u>\$ (2)</u> | <u>\$ 1</u> |

Employer contributions to the pension and other postretirement benefit plans are expected to be \$4 million and \$- million, respectively, during 2015. As of March 31, 2015, \$1 million and \$- million of contributions had been made to the pension and other postretirement benefit plans, respectively.

Multiemployer Pension Plan

PacifiCorp believes it is probable that its subsidiary, Energy West Mining Company, will withdraw from the United Mine Workers of America 1974 Pension Plan. As a result, the estimated withdrawal obligation was recorded in December 2014 and a regulatory asset established for the portion of the obligation considered probable of recovery. In the event of withdrawal, Energy West Mining Company may elect to make a lump sum payment or annual installment payments to settle the withdrawal obligation. PacifiCorp is seeking recovery of the withdrawal obligation from its customers as part of its December 2014 regulatory filings associated with its Utah mine disposition transaction.

(5) Risk Management and Hedging Activities

PacifiCorp is exposed to the impact of market fluctuations in commodity prices and interest rates. PacifiCorp is principally exposed to electricity, natural gas, coal and fuel oil commodity price risk as it has an obligation to serve retail customer load in its service territories. PacifiCorp's load and generating facilities represent substantial underlying commodity positions. Exposures to commodity prices consist mainly of variations in the price of fuel required to generate electricity and wholesale electricity that is purchased and sold. Commodity prices are subject to wide price swings as supply and demand are impacted by, among many other unpredictable items, weather, market liquidity, generating facility availability, customer usage, storage, and transmission and transportation constraints. Interest rate risk exists on variable-rate debt and future debt issuances. PacifiCorp does not engage in a material amount of proprietary trading activities.

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| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

PacifiCorp has established a risk management process that is designed to identify, assess, monitor, report, manage and mitigate each of the various types of risk involved in its business. To mitigate a portion of its commodity price risk, PacifiCorp uses commodity derivative contracts, which may include forwards, options, swaps and other agreements, to effectively secure future supply or sell future production generally at fixed prices. PacifiCorp manages its interest rate risk by limiting its exposure to variable interest rates primarily through the issuance of fixed-rate long-term debt and by monitoring market changes in interest rates. Additionally, PacifiCorp may from time to time enter into interest rate derivative contracts, such as interest rate swaps or locks, to mitigate PacifiCorp's exposure to interest rate risk. No interest rate derivatives were in place during the periods presented. PacifiCorp does not hedge all of its commodity price and interest rate risks, thereby exposing the unhedged portion to changes in market prices.

There have been no significant changes in PacifiCorp's accounting policies related to derivatives. Refer to Note 6 for additional information on derivative contracts.

The following table, which reflects master netting arrangements and excludes contracts that have been designated as normal under the normal purchases or normal sales exception afforded by FERC and GAAP, summarizes the fair value of PacifiCorp's derivative contracts, on a gross basis, and reconciles those amounts to the amounts presented on a net basis on the Comparative Balance Sheet (in millions):

| | Current Assets | Long-term Assets | Current Liabilities | Long-term Liabilities | Total |
|---|-------------------|---------------------|------------------------|--------------------------|---------|
| <u>As of March 31, 2015</u> | | | | | |
| Not designated as hedging contracts⁽¹⁾: | | | | | |
| Commodity assets | \$ 7 | \$ — | \$ 4 | \$ — | \$ 11 |
| Commodity liabilities | — | — | (61) | (84) | (145) |
| Total | 7 | — | (57) | (84) | (134) |
| Total derivatives | 7 | — | (57) | (84) | (134) |
| Cash collateral receivable | — | — | 19 | 45 | 64 |
| Total derivatives - net basis | \$ 7 | \$ — | \$ (38) | \$ (39) | \$ (70) |
| <u>As of December 31, 2014</u> | | | | | |
| Not designated as hedging contracts⁽¹⁾: | | | | | |
| Commodity assets | \$ 28 | \$ — | \$ 1 | \$ — | \$ 29 |
| Commodity liabilities | (10) | — | (55) | (49) | (114) |
| Total | 18 | — | (54) | (49) | (85) |
| Total derivatives | 18 | — | (54) | (49) | (85) |
| Cash collateral receivable | — | — | 14 | 14 | 28 |
| Total derivatives - net basis | \$ 18 | \$ — | \$ (40) | \$ (35) | \$ (57) |

(1) PacifiCorp's commodity derivatives are generally included in rates and as of March 31, 2015 and December 31, 2014, a regulatory asset of \$130 million and \$85 million, respectively, was recorded related to the net derivative liability of \$134 million and \$85 million, respectively.

| | | | |
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| PacifiCorp | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

The following table reconciles the beginning and ending balances of PacifiCorp's regulatory assets and summarizes the pre-tax gains and losses on commodity derivative contracts recognized in regulatory assets, as well as amounts reclassified to earnings (in millions):

| | Three-Month Periods Ended March 31, | |
|---|--|--------------|
| | 2015 | 2014 |
| Beginning balance | \$ 85 | \$ 55 |
| Changes in fair value recognized in regulatory assets | 48 | (22) |
| Net gains (losses) reclassified to operating revenue | 25 | (11) |
| Net (losses) gains reclassified to energy costs | (28) | 5 |
| Ending balance | \$ 130 | \$ 27 |

Derivative Contract Volumes

The following table summarizes the net notional amounts of outstanding commodity derivative contracts with fixed price terms that comprise the mark-to-market values as of (in millions):

| | Unit of Measure | March 31, 2015 | December 31, 2014 |
|-------------------------------|--------------------|-------------------|----------------------|
| Electricity purchases (sales) | Megawatt hours | 1 | (1) |
| Natural gas purchases | Decatherms | 110 | 113 |
| Fuel oil purchases | Gallons | 10 | 3 |

Credit Risk

PacifiCorp is exposed to counterparty credit risk associated with wholesale energy supply and marketing activities with other utilities, energy marketing companies, financial institutions and other market participants. Credit risk may be concentrated to the extent PacifiCorp's counterparties have similar economic, industry or other characteristics and due to direct or indirect relationships among the counterparties. Before entering into a transaction, PacifiCorp analyzes the financial condition of each significant wholesale counterparty, establishes limits on the amount of unsecured credit to be extended to each counterparty and evaluates the appropriateness of unsecured credit limits on an ongoing basis. To further mitigate wholesale counterparty credit risk, PacifiCorp enters into netting and collateral arrangements that may include margining and cross-product netting agreements and obtains third-party guarantees, letters of credit and cash deposits. If required, PacifiCorp exercises rights under these arrangements, including calling on the counterparty's credit support arrangement.

Collateral and Contingent Features

In accordance with industry practice, certain wholesale derivative contracts contain credit support provisions that in part base certain collateral requirements on credit ratings for senior unsecured debt as reported by one or more of the three recognized credit rating agencies. These derivative contracts may either specifically provide bilateral rights to demand cash or other security if credit exposures on a net basis exceed specified rating-dependent threshold levels ("credit-risk-related contingent features") or provide the right for counterparties to demand "adequate assurance" in the event of a material adverse change in PacifiCorp's creditworthiness. These rights can vary by contract and by counterparty. As of March 31, 2015, PacifiCorp's credit ratings from the three recognized credit rating agencies were investment grade.

| | | | |
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| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

The aggregate fair value of PacifiCorp's derivative contracts in liability positions with specific credit-risk-related contingent features totaled \$141 million and \$113 million as of March 31, 2015 and December 31, 2014, respectively, for which PacifiCorp had posted collateral of \$64 million and \$28 million, respectively, in the form of cash deposits. If all credit-risk-related contingent features for derivative contracts in liability positions had been triggered as of March 31, 2015 and December 31, 2014, PacifiCorp would have been required to post \$73 million and \$75 million, respectively, of additional collateral.

In addition to derivative contracts in liability positions, PacifiCorp has non-derivative wholesale agreements with specified credit-risk-related contingent features that base certain collateral requirements on credit ratings. If all credit-risk-related contingent features or adequate assurance provisions for wholesale agreements, including non-derivative agreements and derivative contracts in liability positions, had been triggered as of March 31, 2015 and December 31, 2014, PacifiCorp would have been required to post \$250 million and \$233 million, respectively, of additional collateral.

PacifiCorp's collateral requirements could fluctuate considerably due to market price volatility, changes in credit ratings, changes in legislation or regulation, or other factors.

(6) Fair Value Measurements

The carrying value of PacifiCorp's cash, certain cash equivalents, receivables, other special funds, other investments, payables, accrued liabilities and short-term borrowings approximates fair value because of the short-term maturity of these instruments. PacifiCorp has various financial assets and liabilities that are measured at fair value on the financial statements using inputs from the three levels of the fair value hierarchy. A financial asset or liability classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that PacifiCorp has the ability to access at the measurement date.
- Level 2 - Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).
- Level 3 - Unobservable inputs reflect PacifiCorp's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. PacifiCorp develops these inputs based on the best information available, including its own data.

| | | | |
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| PacifiCorp | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

The following table presents PacifiCorp's assets and liabilities recognized on the Comparative Balance Sheet and measured at fair value on a recurring basis (in millions):

| | Input Levels for Fair Value Measurements | | | | |
|--|--|-----------------|-------------|----------------------|----------------|
| | Level 1 | Level 2 | Level 3 | Other ⁽¹⁾ | Total |
| <u>As of March 31, 2015</u> | | | | | |
| Assets: | | | | | |
| Commodity derivatives | \$ — | \$ 9 | \$ 2 | \$ (4) | \$ 7 |
| Money market mutual funds ⁽²⁾ | 22 | — | — | — | 22 |
| Investment funds | 16 | — | — | — | 16 |
| | <u>\$ 38</u> | <u>\$ 9</u> | <u>\$ 2</u> | <u>\$ (4)</u> | <u>\$ 45</u> |
| Liabilities - Commodity derivatives | | | | | |
| | <u>\$ —</u> | <u>\$ (145)</u> | <u>\$ —</u> | <u>\$ 68</u> | <u>\$ (77)</u> |
| <u>As of December 31, 2014</u> | | | | | |
| Assets: | | | | | |
| Commodity derivatives | \$ — | \$ 25 | \$ 4 | \$ (11) | \$ 18 |
| Money market mutual funds ⁽²⁾ | 23 | — | — | — | 23 |
| | <u>\$ 23</u> | <u>\$ 25</u> | <u>\$ 4</u> | <u>\$ (11)</u> | <u>\$ 41</u> |
| Liabilities - Commodity derivatives | | | | | |
| | <u>\$ —</u> | <u>\$ (114)</u> | <u>\$ —</u> | <u>\$ 39</u> | <u>\$ (75)</u> |

(1) Represents netting under master netting arrangements and a net cash collateral receivable of \$64 million and \$28 million as of March 31, 2015 and December 31, 2014, respectively.

(2) Amounts are included in other special funds and temporary cash investments on the Comparative Balance Sheet. Money market mutual funds are accounted for as available-for-sale securities and the fair value approximates cost.

Derivative contracts are recorded on the Comparative Balance Sheet as either assets or liabilities and are stated at estimated fair value unless they are designated as normal purchases or normal sales and qualify for the exception afforded by FERC and GAAP. When available, the fair value of derivative contracts is estimated using unadjusted quoted prices for identical contracts in the market in which PacifiCorp transacts. When quoted prices for identical contracts are not available, PacifiCorp uses forward price curves. Forward price curves represent PacifiCorp's estimates of the prices at which a buyer or seller could contract today for delivery or settlement at future dates. PacifiCorp bases its forward price curves upon market price quotations, when available, or internally developed and commercial models, with internal and external fundamental data inputs. Market price quotations are obtained from independent energy brokers, exchanges, direct communication with market participants and actual transactions executed by PacifiCorp. Market price quotations for certain major electricity and natural gas trading hubs are generally readily obtainable for the first six years; therefore, PacifiCorp's forward price curves for those locations and periods reflect observable market quotes. Market price quotations for other electricity and natural gas trading hubs are not as readily obtainable for the first six years. Given that limited market data exists for these contracts, as well as for those contracts that are not actively traded, PacifiCorp uses forward price curves derived from internal models based on perceived pricing relationships to major trading hubs that are based on unobservable inputs. The estimated fair value of these derivative contracts is a function of underlying forward commodity prices, interest rates, currency rates, related volatility, counterparty creditworthiness and duration of contracts. Refer to Note 5 for further discussion regarding PacifiCorp's risk management and hedging activities.

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| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

PacifiCorp's investments in money market mutual funds and investment funds are stated at fair value. PacifiCorp uses a readily observable quoted market price or net asset value of an identical security in an active market to record the fair value.

PacifiCorp's long-term debt is carried at cost on the financial statements. The fair value of PacifiCorp's long-term debt is a Level 2 fair value measurement and has been estimated based upon quoted market prices, where available, or at the present value of future cash flows discounted at rates consistent with comparable maturities with similar credit risks. The carrying value of PacifiCorp's variable-rate long-term debt approximates fair value because of the frequent repricing of these instruments at market rates. The following table presents the carrying value and estimated fair value of PacifiCorp's long-term debt (in millions):

| | As of March 31, 2015 | | As of December 31, 2014 | |
|----------------|----------------------|------------|-------------------------|------------|
| | Carrying Value | Fair Value | Carrying Value | Fair Value |
| Long-term debt | \$ 7,019 | \$ 8,563 | \$ 7,019 | \$ 8,358 |

(7) Commitments and Contingencies

Legal Matters

PacifiCorp is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. PacifiCorp does not believe that such normal and routine litigation will have a material impact on its financial results. PacifiCorp is also involved in other kinds of legal actions, some of which assert or may assert claims or seek to impose fines, penalties and other costs in substantial amounts and are described below.

| | | | |
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| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

USA Power

In October 2005, prior to BHE's ownership of PacifiCorp, PacifiCorp was added as a defendant to a lawsuit originally filed in February 2005 in the Third District Court of Salt Lake County, Utah ("Third District Court") by USA Power, LLC, USA Power Partners, LLC and Spring Canyon Energy, LLC (collectively, the "Plaintiff"). The Plaintiff's complaint alleged that PacifiCorp misappropriated confidential proprietary information in violation of Utah's Uniform Trade Secrets Act and accused PacifiCorp of breach of contract and related claims in regard to the Plaintiff's 2002 and 2003 proposals to build a natural gas-fueled generating facility in Juab County, Utah. In October 2007, the Third District Court granted PacifiCorp's motion for summary judgment on all counts and dismissed the Plaintiff's claims in their entirety. In a May 2010 ruling on the Plaintiff's petition for reconsideration, the Utah Supreme Court reversed summary judgment and remanded the case back to the Third District Court for further consideration. In May 2012, a jury awarded damages to the Plaintiff for breach of contract and misappropriation of a trade secret in the amounts of \$18 million for actual damages and \$113 million for unjust enrichment. In May 2012, the Plaintiff filed a motion seeking exemplary damages. Under the Utah Uniform Trade Secrets law, the judge may award exemplary damages in an additional amount not to exceed twice the original award. The Plaintiff also filed a motion to seek recovery of attorneys' fees in an amount equal to 40% of all amounts ultimately awarded in the case. In October 2012, PacifiCorp filed post-trial motions for a judgment notwithstanding the verdict and a new trial. As a result of a hearing in December 2012, the trial judge denied PacifiCorp's post-trial motions with the exception of reducing the aggregate amount of damages to \$113 million. In January 2013, the Plaintiff filed a motion for prejudgment interest. An initial judgment was entered in April 2013 in which the trial judge denied the Plaintiff's motions for exemplary damages and prejudgment interest and ruled that PacifiCorp must pay the Plaintiff's attorneys' fees based on applying a reasonable rate to hours worked. In May 2013, a final judgment was entered against PacifiCorp in the amount of \$115 million, which includes the \$113 million of aggregate damages previously awarded and amounts awarded for the Plaintiff's attorneys' fees. The final judgment also ordered that postjudgment interest accrue beginning as of the date of the April 2013 initial judgment. In May 2013, PacifiCorp posted a surety bond issued by a subsidiary of Berkshire Hathaway to secure its estimated obligation. PacifiCorp strongly disagrees with the jury's verdict and is vigorously pursuing all appellate measures. Both PacifiCorp and the Plaintiff filed appeals with the Utah Supreme Court. Briefing before the Utah Supreme Court is complete and oral arguments will most likely be held in 2015. As of March 31, 2015, PacifiCorp had accrued \$120 million for the final judgment and postjudgment interest, and believes the likelihood of any additional material loss is remote; however, any additional awards against PacifiCorp could also have a material effect on the financial results. Any payment of damages will be at the end of the appeals process, which could take as long as several years.

Sanpete County, Utah Rangeland Fire

In June 2012, a major rangeland fire occurred in Sanpete County, Utah. Certain parties allege that contact between two of PacifiCorp's transmission lines may have triggered a ground fault that led to the fire. PacifiCorp has engaged experts to review the cause and origin of the fire, as well as to assess the damages. PacifiCorp has accrued its best estimate of the potential loss and expected insurance recovery. PacifiCorp believes it is reasonably possible it may incur additional loss beyond the amount accrued, but does not believe the potential additional loss will have a material impact on its financial results.

Environmental Laws and Regulations

PacifiCorp is subject to federal, state and local laws and regulations regarding air and water quality, renewable portfolio standards, emissions performance standards, climate change, coal combustion byproduct disposal, hazardous and solid waste disposal, protected species and other environmental matters that have the potential to impact PacifiCorp's current and future operations. PacifiCorp believes it is in material compliance with all applicable laws and regulations.

(8) Common Shareholder's Equity

In May 2015, PacifiCorp declared a dividend of \$250 million payable to PPW Holdings LLC, a wholly owned subsidiary of BHE and PacifiCorp's direct parent company, in June 2015.

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| PacifiCorp | | | |
| NOTES TO FINANCIAL STATEMENTS (Continued) | | | |

(9) Supplemental Cash Flow Disclosures

The summary of supplemental cash flow disclosures as of and for the three-month periods ended March 31 is as follows (in millions):

| | 2015 | 2014 |
|---|-------------|-------------|
| Interest paid, net of amounts capitalized | \$ 89 | \$ 94 |
| Income taxes paid, net ⁽¹⁾ | \$ - | \$ 14 |

Supplemental disclosure of non-cash investing and financing activities:

| | | |
|---|--------|--------|
| Accounts payable related to utility plant additions | \$ 118 | \$ 126 |
|---|--------|--------|

- (1) PacifiCorp is party to a tax-sharing agreement and is part of the Berkshire Hathaway United States federal income tax return. Amounts substantially represent income taxes paid to BHE.

Cash and cash equivalents consist of the following amounts as of March 31 (in millions):

| | 2015 | 2014 |
|----------------------------------|-------------|-------------|
| Cash (131) | \$ 5 | \$ 21 |
| Temporary cash investments (136) | 6 | 142 |
| Total cash and cash equivalents | \$ 11 | \$ 163 |

| | | | |
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| |
|--|
| STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES |
| |

| Line No. | Other Cash Flow Hedges Interest Rate Swaps (f) | Other Cash Flow Hedges Hedges [Specify] (g) | Totals for each category of items recorded in Account 219 (h) | Net Income (Carried Forward from Page 117, Line 78) (i) | Total Comprehensive Income (j) |
|----------|--|--|--|---|---------------------------------------|
| 1 | | | (9,091,505) | | |
| 2 | | | 86,645 | | |
| 3 | | | | | |
| 4 | | | 86,645 | 155,134,978 | 155,221,623 |
| 5 | | | (9,004,860) | | |
| 6 | | | (13,665,680) | | |
| 7 | | | 137,305 | | |
| 8 | | | | | |
| 9 | | | 137,305 | 133,568,332 | 133,705,637 |
| 10 | | | (13,528,375) | | |
| | | | | | |

| | | | | | |
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| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION | | | | | |
| Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function. | | | | | |
| Line No. | Classification (a) | Total Company for the Current Year/Quarter Ended (b) | | Electric (c) | |
| 1 | Utility Plant | | | | |
| 2 | In Service | | | | |
| 3 | Plant in Service (Classified) | 25,801,975,753 | | 25,801,975,753 | |
| 4 | Property Under Capital Leases | 33,523,791 | | 33,523,791 | |
| 5 | Plant Purchased or Sold | 32,417,550 | | 32,417,550 | |
| 6 | Completed Construction not Classified | 123,712,616 | | 123,712,616 | |
| 7 | Experimental Plant Unclassified | | | | |
| 8 | Total (3 thru 7) | 25,991,629,710 | | 25,991,629,710 | |
| 9 | Leased to Others | | | | |
| 10 | Held for Future Use | 23,319,217 | | 23,319,217 | |
| 11 | Construction Work in Progress | 1,012,177,355 | | 1,012,177,355 | |
| 12 | Acquisition Adjustments | 143,167,971 | | 143,167,971 | |
| 13 | Total Utility Plant (8 thru 12) | 27,170,294,253 | | 27,170,294,253 | |
| 14 | Accum Prov for Depr, Amort, & Depl | 9,217,028,200 | | 9,217,028,200 | |
| 15 | Net Utility Plant (13 less 14) | 17,953,266,053 | | 17,953,266,053 | |
| 16 | Detail of Accum Prov for Depr, Amort & Depl | | | | |
| 17 | In Service: | | | | |
| 18 | Depreciation | 8,547,585,162 | | 8,547,585,162 | |
| 19 | Amort & Depl of Producing Nat Gas Land/Land Right | | | | |
| 20 | Amort of Underground Storage Land/Land Rights | | | | |
| 21 | Amort of Other Utility Plant | 561,324,256 | | 561,324,256 | |
| 22 | Total In Service (18 thru 21) | 9,108,909,418 | | 9,108,909,418 | |
| 23 | Leased to Others | | | | |
| 24 | Depreciation | | | | |
| 25 | Amortization and Depletion | | | | |
| 26 | Total Leased to Others (24 & 25) | | | | |
| 27 | Held for Future Use | | | | |
| 28 | Depreciation | | | | |
| 29 | Amortization | | | | |
| 30 | Total Held for Future Use (28 & 29) | | | | |
| 31 | Abandonment of Leases (Natural Gas) | | | | |
| 32 | Amort of Plant Acquisition Adj | 108,118,782 | | 108,118,782 | |
| 33 | Total Accum Prov (equals 14) (22,26,30,31,32) | 9,217,028,200 | | 9,217,028,200 | |

| | | | | | |
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| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | | | |
| Gas (d) | Other (Specify) (e) | Other (Specify) (f) | Other (Specify) (g) | Common (h) | Line No. |
| | | | | | 1 |
| | | | | | 2 |
| | | | | | 3 |
| | | | | | 4 |
| | | | | | 5 |
| | | | | | 6 |
| | | | | | 7 |
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| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
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ELECTRIC PLANT IN SERVICE AND ACCUMULATED PROVISION FOR DEPRECIATION BY FUNCTION

1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization by function.

| Line No. | Item (a) | Plant in Service Balance at End of Quarter (b) | Accumulated Depreciation and Amortization Balance at End of Quarter (c) |
|----------|--|---|--|
| 1 | Intangible Plant | 882,196,249 | 543,279,080 |
| 2 | Steam Production Plant | 6,926,297,302 | 2,886,777,038 |
| 3 | Nuclear Production Plant | | |
| 4 | Hydraulic Production - Conventional | 993,879,177 | 310,125,645 |
| 5 | Hydraulic Production - Pumped Storage | | |
| 6 | Other Production | 4,007,701,504 | 806,487,797 |
| 7 | Transmission | 5,444,023,531 | 1,449,676,947 |
| 8 | Distribution | 6,263,402,186 | 2,503,741,530 |
| 9 | Regional Transmission and Market Operation | | |
| 10 | General | 1,440,605,970 | 608,821,381 |
| 11 | TOTAL (Total of lines 1 through 10) | 25,958,105,919 | 9,108,909,418 |

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| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

| Line No. | Description (a) | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
|----------|-----------------------------|----------------------------------|---------------------|---|---|
| 1 | Transmission Studies | | | | |
| 2 | Q1898 | | | 7,008 | 456 |
| 3 | Q1917 | 852 | 561.6 | 852 | 456 |
| 4 | Q1918 | 1,553 | 561.6 | 1,553 | 456 |
| 5 | Q1919 | 2,064 | 561.6 | 2,064 | 456 |
| 6 | Q1918 | (342) | 561.6 | | 0 |
| 7 | Q1918 | (558) | 561.6 | | 0 |
| 8 | AREF 79456228 | 89 | 561.6 | | 0 |
| 9 | AREF 79657068 | 357 | 561.6 | | 0 |
| 10 | AREF 79857385 | 2,582 | 561.6 | | 0 |
| 11 | AREF 79857389 | 573 | 561.6 | | 0 |
| 12 | AREF 80149329 | 1,312 | 561.6 | | 0 |
| 13 | AREF 79656579 | 484 | 561.6 | | 0 |
| 14 | AREF 79656649 | 434 | 561.6 | | 0 |
| 15 | AREF 79656769 | 139 | 561.6 | | 0 |
| 16 | AREF 79656794 | 198 | 561.6 | | 0 |
| 17 | AREF 79656858 | 547 | 561.6 | | 0 |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | Generation Studies | | | | |
| 22 | GIQ0316 | 334 | 561.7 | 334 | 456 |
| 23 | GIQ0397 | 107 | 561.7 | 107 | 456 |
| 24 | GIQ0409 | 432 | 561.7 | 432 | 456 |
| 25 | GIQ0443 | 113 | 561.7 | 113 | 456 |
| 26 | GIQ0451 | 2,093 | 561.7 | 2,093 | 456 |
| 27 | GIQ0456 | 1,961 | 561.7 | 1,961 | 456 |
| 28 | GIQ0463 | 5,148 | 561.7 | 5,148 | 456 |
| 29 | GIQ0465 | 147 | 561.7 | 147 | 456 |
| 30 | GIQ0471 | 154 | 561.7 | 154 | 456 |
| 31 | GIQ0472 | 77 | 561.7 | 77 | 456 |
| 32 | GIQ0473 | 77 | 561.7 | 77 | 456 |
| 33 | GIQ0503 | 1,926 | 561.7 | 1,926 | 456 |
| 34 | GIQ0504 | 1,041 | 561.7 | 1,041 | 456 |
| 35 | GIQ0509 | 220 | 561.7 | 220 | 456 |
| 36 | GIQ0510 | 147 | 561.7 | 147 | 456 |
| 37 | GIQ0513 | 2,085 | 561.7 | 2,085 | 456 |
| 38 | GIQ0516 | 150 | 561.7 | 150 | 456 |
| 39 | GIQ0518 | 3,715 | 561.7 | 3,715 | 456 |
| 40 | GIQ0519 | 3,871 | 561.7 | 3,871 | 456 |
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| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of <u>2015/Q1</u> |
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Transmission Service and Generation Interconnection Study Costs (continued)

| Line No. | Description (a) | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
|----------|-----------------------------|----------------------------------|---------------------|---|---|
| 1 | Transmission Studies | | | | |
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| 21 | Generation Studies | | | | |
| 22 | GIQ0520 | 3,733 | 561.7 | 3,733 | 456 |
| 23 | GIQ0521 | 3,484 | 561.7 | 3,484 | 456 |
| 24 | GIQ0524 | 768 | 561.7 | 768 | 456 |
| 25 | GIQ0529 | 1,429 | 561.7 | 1,429 | 456 |
| 26 | GIQ0530 | 1,489 | 561.7 | 1,489 | 456 |
| 27 | GIQ0531 | 1,697 | 561.7 | 1,697 | 456 |
| 28 | GIQ0539 | 3,379 | 561.7 | 3,379 | 456 |
| 29 | GIQ0542 | 5,969 | 561.7 | 5,969 | 456 |
| 30 | GIQ0543 | 996 | 561.7 | 996 | 456 |
| 31 | GIQ0547 | 1,668 | 561.7 | 1,668 | 456 |
| 32 | GIQ0551 | 38 | 561.7 | 38 | 456 |
| 33 | GIQ0555 | 958 | 561.7 | 958 | 456 |
| 34 | GIQ0556 | 1,265 | 561.7 | 1,265 | 456 |
| 35 | GIQ0558 | 4,222 | 561.7 | 4,222 | 456 |
| 36 | GIQ0560 | 1,295 | 561.7 | 1,295 | 456 |
| 37 | GIQ0562 | 2,348 | 561.7 | 2,348 | 456 |
| 38 | GIQ0563 | 2,285 | 561.7 | 2,285 | 456 |
| 39 | GIQ0564 | 3,152 | 561.7 | 3,152 | 456 |
| 40 | GIQ0566 | 4,890 | 561.7 | 4,890 | 456 |
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| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | |
| | | | | | |
| Line No. | Description (a) | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
| 1 | Transmission Studies | | | | |
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| 21 | Generation Studies | | | | |
| 22 | GIQ0571 | 1,095 | 561.7 | 1,095 | 456 |
| 23 | GIQ0572 | 1,251 | 561.7 | 1,251 | 456 |
| 24 | GIQ0573 | 2,744 | 561.7 | 2,744 | 456 |
| 25 | GIQ0577 | 2,195 | 561.7 | 2,195 | 456 |
| 26 | GIQ0578 | 1,274 | 561.7 | 1,274 | 456 |
| 27 | GIQ0579 | 294 | 561.7 | 294 | 456 |
| 28 | GIQ0580 | 5,421 | 561.7 | 5,421 | 456 |
| 29 | GIQ0581 | 37 | 561.7 | 37 | 456 |
| 30 | GIQ0582 | 5,986 | 561.7 | 5,986 | 456 |
| 31 | GIQ0585 | 2,762 | 561.7 | 2,762 | 456 |
| 32 | GIQ0586 | 5,952 | 561.7 | 5,952 | 456 |
| 33 | GIQ0587 | 7,198 | 561.7 | 7,198 | 456 |
| 34 | GIQ0589 | 8,975 | 561.7 | 8,975 | 456 |
| 35 | GIQ0592 | 995 | 561.7 | 995 | 456 |
| 36 | GIQ0593 | 1,311 | 561.7 | 1,311 | 456 |
| 37 | GIQ0594 | 9,810 | 561.7 | 9,810 | 456 |
| 38 | GIQ0597 | 2,359 | 561.7 | 2,359 | 456 |
| 39 | GIQ0598 | 4,599 | 561.7 | 4,599 | 456 |
| 40 | GIQ0600 | 9,417 | 561.7 | 9,417 | 456 |
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| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of <u>2015/Q1</u> |
| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | |
| | | | | | |
| Line No. | Description (a) | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
| 1 | Transmission Studies | | | | |
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| 21 | Generation Studies | | | | |
| 22 | GIQ0603 | 9,426 | 561.7 | 9,426 | 456 |
| 23 | GIQ0604 | 5,447 | 561.7 | 5,447 | 456 |
| 24 | GIQ0605 | 37 | 561.7 | 37 | 456 |
| 25 | GIQ0606 | 3,140 | 561.7 | 3,140 | 456 |
| 26 | GIQ0607 | 4,704 | 561.7 | 4,704 | 456 |
| 27 | GIQ0608 | 37 | 561.7 | 37 | 456 |
| 28 | GIQ0609 | 4,460 | 561.7 | 4,460 | 456 |
| 29 | GIQ0611 | 4,105 | 561.7 | 4,105 | 456 |
| 30 | GIQ0612 | 6,254 | 561.7 | 6,254 | 456 |
| 31 | GIQ0613 | 3,858 | 561.7 | 3,858 | 456 |
| 32 | GIQ0614 | 4,761 | 561.7 | 4,761 | 456 |
| 33 | GIQ0616 | 2,619 | 561.7 | 2,619 | 456 |
| 34 | GIQ0617 | 4,254 | 561.7 | 4,254 | 456 |
| 35 | GIQ0618 | 6,158 | 561.7 | 6,158 | 456 |
| 36 | GIQ0620 | 10,358 | 561.7 | 10,358 | 456 |
| 37 | GIQ0621 | 8,292 | 561.7 | 8,292 | 456 |
| 38 | GIQ0622 | 7,508 | 561.7 | 7,508 | 456 |
| 39 | GIQ0623 | 4,510 | 561.7 | 4,510 | 456 |
| 40 | GIQ0624 | 4,129 | 561.7 | 4,129 | 456 |
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| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of <u>2015/Q1</u> |
| Transmission Service and Generation Interconnection Study Costs (continued) | | | | | |
| | | | | | |
| Line No. | Description (a) | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
| 1 | Transmission Studies | | | | |
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| 21 | Generation Studies | | | | |
| 22 | GIQ0625 | 890 | 561.7 | 890 | 456 |
| 23 | GIQ0626 | 37 | 561.7 | 37 | 456 |
| 24 | GIQ0627 | 4,488 | 561.7 | 4,488 | 456 |
| 25 | GIQ0628 | 220 | 561.7 | 220 | 456 |
| 26 | GIQ0629 | 2,052 | 561.7 | 2,052 | 456 |
| 27 | GIQ0630 | 245 | 561.7 | 245 | 456 |
| 28 | GIQ0631 | 8,654 | 561.7 | 8,654 | 456 |
| 29 | GIQ0632 | 367 | 561.7 | 367 | 456 |
| 30 | GIQ0633 | 1,055 | 561.7 | 1,055 | 456 |
| 31 | GIQ0634 | 11,012 | 561.7 | 11,012 | 456 |
| 32 | GIQ0635 | 1,051 | 561.7 | 1,051 | 456 |
| 33 | GIQ0636 | 22,470 | 561.7 | 22,470 | 456 |
| 34 | GIQ0637 | 1,306 | 561.7 | 1,306 | 456 |
| 35 | GIQ0638 | 1,975 | 561.7 | 1,975 | 456 |
| 36 | GIQ0639 | 2,601 | 561.7 | 2,601 | 456 |
| 37 | GIQ0640 | 1,141 | 561.7 | 1,141 | 456 |
| 38 | GIQ0641 | 632 | 561.7 | 632 | 456 |
| 39 | GIQ0642 | 673 | 561.7 | 673 | 456 |
| 40 | GIQ0643 | 835 | 561.7 | 835 | 456 |
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| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of <u>2015/Q1</u> |
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Transmission Service and Generation Interconnection Study Costs (continued)

| Line No. | Description (a) | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
|----------|--------------------------------|----------------------------------|---------------------|---|---|
| 1 | Transmission Studies | | | | |
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| 21 | Generation Studies | | | | |
| 22 | GIQ0644 | 1,208 | 561.7 | 1,208 | 456 |
| 23 | GIQ0645 | 199 | 561.7 | 199 | 456 |
| 24 | GIQ0647 | 1,158 | 561.7 | 1,158 | 456 |
| 25 | GIQ0648 | 295 | 561.7 | 295 | 456 |
| 26 | Pre-Application Studies - East | 99 | 561.7 | 99 | 456 |
| 27 | Pre-Application Studies - West | 77 | 561.7 | 77 | 456 |
| 28 | Q0583 | 6,649 | 561.7 | | |
| 29 | Q0583 | 1,568 | 561.7 | | |
| 30 | Q0584 | (6,612) | 561.7 | | |
| 31 | Customer Studies Accruals | (12,628) | 561.7 | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
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| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 231 Line No.: 2 Column: d

Reimbursements received in 2015 for costs incurred during 2014.

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 | |
|---|---|---|---------------|--|--|---|
| OTHER REGULATORY ASSETS (Account 182.3) | | | | | | |
| 1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. | | | | | | |
| 2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. | | | | | | |
| 3. For Regulatory Assets being amortized, show period of amortization. | | | | | | |
| Line No. | Description and Purpose of Other Regulatory Assets (a) | Balance at Beginning of Current Quarter/Year (b) | Debits (c) | CREDITS | | Balance at end of Current Quarter/Year (f) |
| | | | | Written off During the Quarter /Year Account Charged (d) | Written off During the Period Amount (e) | |
| 1 | DSM Balancing Account - CA | 1,166,810 | 438,848 | 908,431 | 788,404 | 817,254 |
| 2 | DSM Balancing Account - ID | 744,888 | 920,740 | 908,431 | 730,364 | 935,264 |
| 3 | DSM Balancing Account - UT | 18,414,133 | 12,567,100 | 908 | 14,111,657 | 16,869,576 |
| 4 | DSM Balancing Account - WA | 1,078,059 | 2,148,287 | 908 | 2,708,925 | 517,421 |
| 5 | Deferred Excess Net Power Costs - CA | 7,094,731 | 721,455 | 555 | 430,083 | 7,386,103 |
| 6 | Deferred Excess Net Power Costs - ID | 25,605,859 | 3,466,597 | 555 | 2,833,535 | 26,238,921 |
| 7 | Deferred Excess Net Power Costs - UT | 63,084,452 | 2,193,551 | 555 | 10,493,828 | 54,784,175 |
| 8 | Deferred Excess Net Power Costs - WY | 26,163,378 | 170,646 | 555 | 8,957,496 | 17,376,528 |
| 9 | Deferred Excess RECs in Rates - UT | 19,001,916 | 186,188 | 456 | 1,295,334 | 17,892,770 |
| 10 | Deferred Excess RECs/SO2 in Rates - WY | 2,207,437 | 120,813 | 456 | 1,240,666 | 1,087,584 |
| 11 | Deferred Excess RECs in Rates - WA | 4,917,237 | | 456,431 | 844 | 4,916,393 |
| 12 | Income Tax Reg. Asset - WA Flow Through | 254,760 | | | | 254,760 |
| 13 | Deferred Income Tax Electric | 446,017,017 | 168,437 | 282,283 | 3,925,309 | 442,260,145 |
| 14 | Solar ITC Basis Adjustment Regulatory Asset | 82,313 | 31 | 282,283 | 714 | 81,630 |
| 15 | Tax Adj on Postretirement Benefits - OR (5) | 2,682,984 | | 410.1 | 170,876 | 2,512,108 |
| 16 | Tax Adj on Postretirement Benefits - WY (4) | 1 | | 410.1 | 1 | |
| 17 | Tax Revenue Requirement Adjustment - WY (4) | 22,041 | | | 4,408 | 17,633 |
| 18 | Pension | 473,546,816 | | | 10,125,295 | 463,421,521 |
| 19 | Other Postretirement | 16,758,010 | 1,108,179 | | | 17,866,189 |
| 20 | Postemployment Costs | 8,361,445 | | | 364,111 | 7,997,334 |
| 21 | Powerdale Decommissioning - ID (10) | 156,362 | | 407.3 | 6,554 | 149,808 |
| 22 | Carbon Plant Regulatory Asset - ID | 2,106,371 | 521,152 | | | 2,627,523 |
| 23 | Carbon Plant Regulatory Asset - UT | 14,599,216 | 3,635,872 | | | 18,235,088 |
| 24 | Carbon Plant Regulatory Asset - WY (6) | 5,329,679 | 1,326,393 | 403 | 259,263 | 6,396,809 |
| 25 | Depreciation Study Deferral - ID | 1,589,451 | 406,048 | | | 1,995,499 |
| 26 | Depreciation Study Deferral - UT (17) | 2,112,712 | | 403 | 32,011 | 2,080,701 |
| 27 | Depreciation Study Deferral - WY (17) | 7,296,150 | | 403 | 110,547 | 7,185,603 |
| 28 | Generating Plant Liquidated Damages - WY | 1,407,280 | | 930.2 | 13,572 | 1,393,708 |
| 29 | Generating Plant Liquidated Damages - UT | 665,000 | | 930.2 | 8,750 | 656,250 |
| 30 | Chehalis Generating Facility Deferral - WA (6) | 3,000,000 | | | 750,000 | 2,250,000 |
| 31 | Klamath Hydroelectric Relicensing Costs - UT (10) | 29,170,485 | 385,826 | 404 | 1,120,860 | 28,435,451 |
| 32 | Cholla Plant Transaction Costs (26) | 2,424,799 | | 557 | 234,658 | 2,190,141 |
| 33 | Washington Colstrip Unit No. 3 (22) | 317,507 | | 456 | 13,047 | 304,460 |
| 34 | Naughton Unit No. 3 Environmental Costs - CA (2) | 51,021 | | 407 | 12,755 | 38,266 |
| 35 | Naughton Unit No. 3 Environmental Costs - ID (2) | 239,494 | | 407 | 59,873 | 179,621 |
| 36 | Environmental Costs (10) | 40,073,889 | 1,720,887 | 925,253 | 685,193 | 41,109,583 |
| 37 | Asset Retirement Obligations Regulatory Difference | 51,344,265 | 259,699 | 230 | 606,436 | 50,997,528 |
| 38 | Unamortized Contract Values | 123,014,796 | 9,616,888 | | | 132,631,684 |
| 39 | Unrealized Loss on Derivative Contracts | 85,415,690 | 45,042,494 | | | 130,458,184 |
| 40 | Greenhouse Gas Allowance Compliance Costs - CA | 5,110,660 | 1,448,695 | 555 | 2,588,571 | 3,970,784 |
| 41 | Solar Feed-In Tariff Deferral - OR (1) | 5,021,117 | 702,539 | | 1,209,556 | 4,514,100 |
| 42 | Deferred Intervenor Funding Grants - OR | 1,069,569 | 118,787 | | | 1,188,356 |
| 43 | Deferred Intervenor Funding Grants - CA | 40,347 | 12 | | | 40,359 |
| | | | | | | |

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | | Year/Period of Report End of 2015/Q1 | |
|--|---|---|---------------|--|--|---|--|
| OTHER REGULATORY ASSETS (Account 182.3) | | | | | | | |
| 1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Assets being amortized, show period of amortization. | | | | | | | |
| Line No. | Description and Purpose of Other Regulatory Assets (a) | Balance at Beginning of Current Quarter/Year (b) | Debits (c) | CREDITS | | Balance at end of Current Quarter/Year (f) | |
| | | | | Written off During the Quarter /Year Account Charged (d) | Written off During the Period Amount (e) | | |
| 1 | Deferred Intervenor Funding Grants - ID (2) | 39,031 | | 928 | 4,107 | 34,924 | |
| 2 | Schedule 203 - Black Cap Solar - OR (1) | 11,572 | 31 | | 9,003 | 2,600 | |
| 3 | Deferred Overburden Cost - ID | 254,022 | 395,493 | 501 | 351,223 | 298,292 | |
| 4 | Deferred Overburden Cost - WY | 677,346 | 1,054,546 | 501 | 936,517 | 795,375 | |
| 5 | BPA Balancing Account - WA | 316,957 | | 440,442 | 123,985 | 192,972 | |
| 6 | BPA Balancing Account - OR | 1,468,531 | | 440,442 | 663,788 | 804,743 | |
| 7 | Excess Gain on Sale of Assets in Rates - OR (1) | 142,389 | 621 | | 17,497 | 125,513 | |
| 8 | Property Insurance Reserve - WY | 470,868 | 1,503 | 924 | 87,453 | 384,918 | |
| 9 | Misc. Regulatory Assets/Liabilities - OR | 474,632 | | | 378 | 474,254 | |
| 10 | Utah Mine Disposition | 86,357,715 | 9,059,818 | | | 95,417,533 | |
| 11 | Preferred Stock Redemption Loss - WY (10) | 261,901 | | 407.3 | 7,110 | 254,791 | |
| 12 | Preferred Stock Redemption Loss - UT (10) | 759,970 | | 407.3 | 20,633 | 739,337 | |
| 13 | Preferred Stock Redemption Loss - WA | | 118,750 | | | 118,750 | |
| 14 | Menwin Fish Collector Project - WA | | 529,312 | | | 529,312 | |
| 15 | | | | | | | |
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| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | TOTAL : | 1,589,995,081 | 100,556,238 | | 68,115,190 | 1,622,436,129 | |
| | | | | | | | |

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 232 Line No.: 5 Column: a

Weighted average remaining life is approximately one year for deferred excess net power cost mechanisms being amortized.

Schedule Page: 232 Line No.: 6 Column: a

Weighted average remaining life is approximately one year for deferred excess net power cost mechanisms being amortized, including Monsanto and Agrium net power cost components.

Schedule Page: 232 Line No.: 7 Column: a

Weighted average remaining life is approximately one year for deferred excess net power cost mechanisms being amortized.

Schedule Page: 232 Line No.: 8 Column: a

Weighted average remaining life is approximately one year for deferred excess net power cost mechanisms being amortized.

Schedule Page: 232 Line No.: 9 Column: a

Weighted average remaining life is approximately two years for deferred excess renewable energy credits in rates being amortized.

Schedule Page: 232 Line No.: 10 Column: a

Weighted average remaining life is approximately one year for deferred excess renewable energy credits and sulfur dioxide revenues in rates being amortized.

Schedule Page: 232 Line No.: 13 Column: a

Weighted average remaining life is 26 years. Amounts primarily represent income tax benefits related to certain property-related basis differences and other various items that PacifiCorp is required to pass on to its customers.

Schedule Page: 232 Line No.: 17 Column: d

Account 440, Residential sales
Account 442, Commercial and industrial sales
Account 444, Public street and highway lighting

Schedule Page: 232 Line No.: 18 Column: a

Weighted average remaining life is eight years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost that are expected to be included in rates when recognized.

Schedule Page: 232 Line No.: 18 Column: d

Pensions are associated with labor and generally charged to operations and maintenance expense and construction work in progress.

Schedule Page: 232 Line No.: 19 Column: a

Weighted average remaining life is eight years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost that are expected to be included in rates when recognized.

Schedule Page: 232 Line No.: 20 Column: a

Weighted average remaining life is six years.

Schedule Page: 232 Line No.: 20 Column: d

Other benefits are associated with labor and generally charged to operations and maintenance expense and construction work in progress.

Schedule Page: 232 Line No.: 28 Column: a

Weighted average remaining life is 28 years.

Schedule Page: 232 Line No.: 29 Column: a

Weighted average remaining life is 19 years.

Schedule Page: 232 Line No.: 30 Column: d

Account 440, Residential sales
Account 442, Commercial and industrial sales
Account 444, Public street and highway lighting

Schedule Page: 232 Line No.: 38 Column: a

Weighted average remaining life is eight years. Represents frozen values of contracts previously accounted for as derivatives and recorded at fair value.

Schedule Page: 232 Line No.: 39 Column: a

| | | | |
|----------------------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

Weighted average remaining life is four years.

Schedule Page: 232 Line No.: 41 Column: d

Account 440, Residential sales
Account 442, Commercial and industrial sales
Account 444, Public street and highway lighting

Schedule Page: 232.1 Line No.: 2 Column: d

Account 440, Residential sales
Account 442, Commercial and industrial sales
Account 444, Public street and highway lighting

Schedule Page: 232.1 Line No.: 7 Column: d

Account 440, Residential sales
Account 442, Commercial and industrial sales
Account 444, Public street and highway lighting

Schedule Page: 232.1 Line No.: 9 Column: d

Account 440, Residential sales
Account 442, Commercial and industrial sales
Account 444, Public street and highway lighting

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | | Year/Period of Report End of 2015/Q1 | |
|--|--|---|-------------------------|---------------------------------------|----------------|---|--|
| OTHER REGULATORY LIABILITIES (Account 254) | | | | | | | |
| 1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization. | | | | | | | |
| Line No. | Description and Purpose of Other Regulatory Liabilities (a) | Balance at Beginning of Current Quarter/Year (b) | DEBITS | | Credits (e) | Balance at End of Current Quarter/Year (f) | |
| | | | Account Credited (c) | Amount (d) | | | |
| 1 | DSM Balancing Account - WY | 1,890,606 | 440,442,444 | 1,131,267 | 289,321 | 1,048,660 | |
| 2 | Oregon Energy Conservation Charge | 2,630,492 | 131,232 | 6,501,400 | 5,913,655 | 2,042,747 | |
| 3 | Deferred Excess Net Power Costs - WA Hydro | 121,961 | | | 2,440 | 124,401 | |
| 4 | Deferred Excess Net Power Costs - WY | | | | 80,119 | 80,119 | |
| 5 | Deferred Excess RECs in Rates - OR | 300,002 | | | 42,190 | 342,192 | |
| 6 | Investment Tax Credit Regulatory Liability | 13,365,333 | 190 | 640,448 | 44 | 12,724,929 | |
| 7 | 2014 Tax on Bonus Depreciation - WY | | | | 229,886 | 229,886 | |
| 8 | Solar Feed-In Tariff Deferral - CA | 945,656 | 440,442,444 | 25,631 | 242,738 | 1,162,763 | |
| 9 | Solar Incentive Program - UT | 10,116,877 | | 698,745 | 1,898,815 | 11,316,947 | |
| 10 | Renewable Portfolio Standards Compliance - OR (1) | 104,972 | 555 | 35,850 | 108,032 | 177,154 | |
| 11 | Deferred Independent Evaluator Fee - UT (1) | 62,151 | 923 | 31,075 | | 31,076 | |
| 12 | Alternative Rate for Energy (CARE) - CA | 674,990 | 440,442,444 | 356,899 | 150 | 318,241 | |
| 13 | Utah Home Energy Lifeline | 2,496,697 | 142 | 1,294,955 | 33,503 | 1,235,245 | |
| 14 | Washington Low Income Program | 1,302,789 | 142 | 486,181 | | 816,608 | |
| 15 | Schedule 94-Distribution Safety Surcharge - OR | 368,684 | 923 | 33,632 | 197,508 | 532,560 | |
| 16 | 2013 FERC Rate True-up - OR | 6,025,257 | | | 964,554 | 6,989,811 | |
| 17 | Greenhouse Gas Allowance Revenues - CA | 2,904,622 | 456,909,419 | 258,754 | 2,231,719 | 4,877,587 | |
| 18 | Asset Retirement Obligations Reg. Difference | 9,943,988 | 230 | 297,278 | | 9,646,710 | |
| 19 | BPA Balancing Account - ID | 2,314,967 | | | 262,240 | 2,577,207 | |
| 20 | Blue Sky - OR | 2,824,724 | 440,442 | 562,762 | 448,839 | 2,710,801 | |
| 21 | Blue Sky - WA | 346,504 | 440,442 | 11,753 | 44,631 | 379,382 | |
| 22 | Blue Sky - CA | 133,454 | 440,442 | 4,901 | 17,366 | 145,919 | |
| 23 | Blue Sky - UT | 3,163,064 | 440,442 | 628,499 | 729,484 | 3,264,049 | |
| 24 | Blue Sky - ID | 123,561 | 440,442 | 3,924 | 12,969 | 132,606 | |
| 25 | Blue Sky - WY | 351,243 | 440,442 | 14,502 | 51,576 | 388,317 | |
| 26 | Injuries & Damages Reserve - OR | 2,085,033 | | | 858,445 | 2,943,478 | |
| 27 | Property Insurance Reserve - OR | 1,036,454 | 924 | 2,195,480 | 1,767,143 | 608,117 | |
| 28 | Property Insurance Reserve - ID | 381,724 | 924 | 594 | 28,386 | 409,516 | |
| 29 | Property Insurance Reserve - UT | 3,473,648 | 924 | 48,545 | 538,060 | 3,963,163 | |
| 30 | Depreciation Deferral - OR | 854,995 | | | 271,120 | 1,126,115 | |
| 31 | Depreciation Deferral - WA | 668,497 | | | 208,848 | 877,345 | |
| 32 | | | | | | | |
| 33 | | | | | | | |
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| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | TOTAL | 71,012,945 | | 15,263,075 | 17,473,781 | 73,223,651 | |

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| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report |
| PacifiCorp | | | 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 278 Line No.: 6 Column: a

Weighted average remaining life is 39 years.

Schedule Page: 278 Line No.: 9 Column: c

Account 440, Residential sales
Account 442, Commercial and industrial sales
Account 444, Public street and highway lighting
Account 445, Other sales to public authorities

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
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ELECTRIC OPERATING REVENUES (Account 400)

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

| Line No. | Title of Account (a) | Operating Revenues Year to Date Quarterly/Annual (b) | Operating Revenues Previous year (no Quarterly) (c) |
|----------|---|---|--|
| 1 | Sales of Electricity | | |
| 2 | (440) Residential Sales | 445,982,633 | |
| 3 | (442) Commercial and Industrial Sales | | |
| 4 | Small (or Comm.) (See Instr. 4) | 352,253,576 | |
| 5 | Large (or Ind.) (See Instr. 4) | 318,938,632 | |
| 6 | (444) Public Street and Highway Lighting | 4,990,192 | |
| 7 | (445) Other Sales to Public Authorities | 3,924,510 | |
| 8 | (446) Sales to Railroads and Railways | | |
| 9 | (448) Interdepartmental Sales | | |
| 10 | TOTAL Sales to Ultimate Consumers | 1,126,089,543 | |
| 11 | (447) Sales for Resale | 89,722,826 | |
| 12 | TOTAL Sales of Electricity | 1,215,812,369 | |
| 13 | (Less) (449.1) Provision for Rate Refunds | | |
| 14 | TOTAL Revenues Net of Prov. for Refunds | 1,215,812,369 | |
| 15 | Other Operating Revenues | | |
| 16 | (450) Forfeited Discounts | 2,514,735 | |
| 17 | (451) Miscellaneous Service Revenues | 1,375,697 | |
| 18 | (453) Sales of Water and Water Power | | |
| 19 | (454) Rent from Electric Property | 4,561,632 | |
| 20 | (455) Interdepartmental Rents | | |
| 21 | (456) Other Electric Revenues | 4,102,890 | |
| 22 | (456.1) Revenues from Transmission of Electricity of Others | 21,500,817 | |
| 23 | (457.1) Regional Control Service Revenues | | |
| 24 | (457.2) Miscellaneous Revenues | | |
| 25 | | | |
| 26 | TOTAL Other Operating Revenues | 34,055,771 | |
| 27 | TOTAL Electric Operating Revenues | 1,249,868,140 | |

| | | | | | |
|---|--|---|-------------------------------------|---------------------------------------|---|
| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
| ELECTRIC OPERATING REVENUES (Account 400) | | | | | |
| <p>6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>9. Include unmetered sales. Provide details of such Sales in a footnote.</p> | | | | | |
| MEGAWATT HOURS SOLD | | AVG.NO. CUSTOMERS PER MONTH | | | Line |
| Year to Date Quarterly/Annual (d) | Amount Previous year (no Quarterly) (e) | Current Year (no Quarterly) (f) | Previous Year (no Quarterly) (g) | No. | |
| | | | | | 1 |
| 3,992,803 | | | | | 2 |
| | | | | | 3 |
| 4,030,089 | | | | | 4 |
| 5,037,170 | | | | | 5 |
| 35,393 | | | | | 6 |
| 69,011 | | | | | 7 |
| | | | | | 8 |
| | | | | | 9 |
| 13,164,466 | | | | | 10 |
| 2,653,567 | | | | | 11 |
| 15,818,033 | | | | | 12 |
| | | | | | 13 |
| 15,818,033 | | | | | 14 |
| <p>Line 12, column (b) includes \$ 0 of unbilled revenues.</p> <p>Line 12, column (d) includes 0 MWH relating to unbilled revenues</p> | | | | | |

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|--------------------|---|---------------------------------------|-----------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report |
| PacifiCorp | | | 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 300 Line No.: 17 Column: b

Account 451, Miscellaneous service revenues, includes the following items that were \$250,000 or greater during the three-month period ended March 31, 2015:

| | |
|---|--------------|
| Account service charges - disconnects/reconnects/returned check charges | \$ 1,091,500 |
| Customer contract flat rate billings | 274,598 |

Schedule Page: 300 Line No.: 21 Column: b

Account 456, Other electric revenues, includes the following items that were \$250,000 or greater during the three-month period ended March 31, 2015:

| | |
|--|--------------|
| Energy exchange credits | \$ 2,447,466 |
| Wind-based ancillary services | 2,171,173 |
| Flyash/by-product sales | 1,098,022 |
| Revenue from generation interconnection and transmission service request studies | 312,812 |
| Amortization of California greenhouse gas allowance revenue | 256,690 |
| Net loss on sales of materials and supplies inventory | (264,356) |
| Deferral of Oregon retail customers' allocated share of the incremental Open Access Transmission Tariff revenues associated with FERC Docket No. ER11-3643-000 | (841,700) |
| Renewable energy credit sales, including amortization and deferrals | (1,602,193) |

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| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
| ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES | | | | |
| Report Electric production, other power supply expenses, transmission, regional control and market operation, and distribution expenses through the reporting period. | | | | |
| Line No. | Account (a) | Year to Date Quarter (b) | | |
| 1 | 1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES | | | |
| 2 | Steam Power Generation - Operation (500-509) | 244,130,941 | | |
| 3 | Steam Power Generation - Maintenance (510-515) | 45,505,646 | | |
| 4 | Total Power Production Expenses - Steam Power | 289,636,587 | | |
| 5 | Nuclear Power Generation - Operation (517-525) | | | |
| 6 | Nuclear Power Generation - Maintenance (528-532) | | | |
| 7 | Total Power Production Expenses - Nuclear Power | | | |
| 8 | Hydraulic Power Generation - Operation (535-540.1) | 8,741,042 | | |
| 9 | Hydraulic Power Generation - Maintenance (541-545.1) | 1,961,284 | | |
| 10 | Total Power Production Expenses - Hydraulic Power | 10,702,326 | | |
| 11 | Other Power Generation - Operation (546-550.1) | 70,653,334 | | |
| 12 | Other Power Generation - Maintenance (551-554.1) | 8,824,394 | | |
| 13 | Total Power Production Expenses - Other Power | 79,477,728 | | |
| 14 | Other Power Supply Expenses | | | |
| 15 | Purchased Power (555) | 165,561,033 | | |
| 16 | System Control and Load Dispatching (556) | 359,588 | | |
| 17 | Other Expenses (557) | 13,174,703 | | |
| 18 | Total Other Power Supply Expenses (line 15-17) | 179,095,324 | | |
| 19 | Total Power Production Expenses (Total of lines 4, 7, 10, 13 and 18) | 558,911,965 | | |
| 20 | 2. TRANSMISSION EXPENSES | | | |
| 21 | Transmission Operation Expenses | | | |
| 22 | (560) Operation Supervision and Engineering | 1,883,686 | | |
| 23 | | | | |
| 24 | (561.1) Load Dispatch-Reliability | | | |
| 25 | (561.2) Load Dispatch-Monitor and Operate Transmission System | 2,109,500 | | |
| 26 | (561.3) Load Dispatch-Transmission Service and Scheduling | | | |
| 27 | (561.4) Scheduling, System Control and Dispatch Services | 741,214 | | |
| 28 | (561.5) Reliability, Planning and Standards Development | 312,956 | | |
| 29 | (561.6) Transmission Service Studies | 10,284 | | |
| 30 | (561.7) Generation Interconnection Studies | 290,312 | | |
| 31 | (561.8) Reliability, Planning and Standards Development Services | 1,902,777 | | |
| 32 | (562) Station Expenses | 786,728 | | |
| 33 | (563) Overhead Line Expenses | 58,432 | | |
| 34 | (564) Underground Line Expenses | | | |
| 35 | (565) Transmission of Electricity by Others | 35,901,281 | | |
| 36 | (566) Miscellaneous Transmission Expenses | 502,711 | | |
| 37 | (567) Rents | 412,129 | | |
| 38 | (567.1) Operation Supplies and Expenses (Non-Major) | | | |
| | | | | |

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|---|--|---|--|---------------------------------------|---|
| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
| ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES | | | | | |
| Report Electric production, other power supply expenses, transmission, regional control and market operation, and distribution expenses through the reporting period. | | | | | |
| Line No. | Account (a) | Year to Date Quarter (b) | | | |
| 39 | TOTAL Transmission Operation Expenses (Lines 22 - 38) | 44,912,010 | | | |
| 40 | Transmission Maintenance Expenses | | | | |
| 41 | (568) Maintenance Supervision and Engineering | 371,059 | | | |
| 42 | (569) Maintenance of Structures | 1,077 | | | |
| 43 | (569.1) Maintenance of Computer Hardware | 87,468 | | | |
| 44 | (569.2) Maintenance of Computer Software | 159,313 | | | |
| 45 | (569.3) Maintenance of Communication Equipment | 925,349 | | | |
| 46 | (569.4) Maintenance of Miscellaneous Regional Transmission Plant | | | | |
| 47 | (570) Maintenance of Station Equipment | 1,821,639 | | | |
| 48 | (571) Maintenance Overhead Lines | 3,263,147 | | | |
| 49 | (572) Maintenance of Underground Lines | 466 | | | |
| 50 | (573) Maintenance of Miscellaneous Transmission Plant | -48,036 | | | |
| 51 | (574) Maintenance of Transmission Plant | | | | |
| 52 | TOTAL Transmission Maintenance Expenses (Lines 41 - 51) | 6,581,482 | | | |
| 53 | Total Transmission Expenses (Lines 39 and 52) | 51,493,492 | | | |
| 54 | 3. REGIONAL MARKET EXPENSES | | | | |
| 55 | Regional Market Operation Expenses | | | | |
| 56 | (575.1) Operation Supervision | | | | |
| 57 | (575.2) Day-Ahead and Real-Time Market Facilitation | | | | |
| 58 | (575.3) Transmission Rights Market Facilitation | | | | |
| 59 | (575.4) Capacity Market Facilitation | | | | |
| 60 | (575.5) Ancillary Services Market Facilitation | | | | |
| 61 | (575.6) Market Monitoring and Compliance | | | | |
| 62 | (575.7) Market Facilitation, Monitoring and Compliance Services | | | | |
| 63 | Regional Market Operation Expenses (Lines 55 - 62) | | | | |
| 64 | Regional Market Maintenance Expenses | | | | |
| 65 | (576.1) Maintenance of Structures and Improvements | | | | |
| 66 | (576.2) Maintenance of Computer Hardware | | | | |
| 67 | (576.3) Maintenance of Computer Software | | | | |
| 68 | (576.4) Maintenance of Communication Equipment | | | | |
| 69 | (576.5) Maintenance of Miscellaneous Market Operation Plant | | | | |
| 70 | Regional Market Maintenance Expenses (Lines 65-69) | | | | |
| 71 | TOTAL Regional Control and Market Operation Expenses (Lines 63,70) | | | | |
| 72 | 4. DISTRIBUTION EXPENSES | | | | |
| 73 | Distribution Operation Expenses (580-589) | 15,173,817 | | | |
| 74 | Distribution Maintenance Expenses (590-598) | 35,852,744 | | | |
| 75 | Total Distribution Expenses (Lines 73 and 74) | 51,026,561 | | | |
| | | | | | |

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| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
| ELECTRIC CUSTOMER ACCOUNTS, SERVICE, SALES, ADMINISTRATIVE AND GENERAL EXPENSES | | | | | |
| Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date. | | | | | |
| Line No. | Account (a) | | | Year to Date Quarter (b) | |
| 1 | (901-905) Customer Accounts Expenses | | | 20,675,782 | |
| 2 | (907-910) Customer Service and Information Expenses | | | 31,822,910 | |
| 3 | (911-917) Sales Expenses | | | | |
| 4 | 8. ADMINISTRATIVE AND GENERAL EXPENSES | | | | |
| 5 | Operations | | | | |
| 6 | 920 Administrative and General Salaries | | | 20,466,395 | |
| 7 | 921 Office Supplies and Expenses | | | 2,117,125 | |
| 8 | (Less) 922 Administrative Expenses Transferred-Credit | | | 9,484,713 | |
| 9 | 923 Outside Services Employed | | | 3,590,308 | |
| 10 | 924 Property Insurance | | | 4,106,996 | |
| 11 | 925 Injuries and Damages | | | 2,443,628 | |
| 12 | 926 Employee Pensions and Benefits | | | | |
| 13 | 927 Franchise Requirements | | | | |
| 14 | 928 Regulatory Commission Expenses | | | 5,802,823 | |
| 15 | (Less) 929 Duplicate Charges-Credit | | | 1,505,762 | |
| 16 | 930.1General Advertising Expenses | | | | |
| 17 | 930.2Miscellaneous General Expenses | | | 774,076 | |
| 18 | 931 Rents | | | 1,188,396 | |
| 19 | TOTAL Operation (Total of lines 6 thru 18) | | | 29,499,272 | |
| 20 | Maintenance | | | | |
| 21 | 935 Maintenance of General Plant | | | 5,204,476 | |
| 22 | TOTAL Administrative and General Expenses (Total of lines 19 and 21) | | | 34,703,748 | |
| | | | | | |

| | | | |
|--------------------|---|---------------------------------------|-----------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report |
| PacifiCorp | | | 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 325 Line No.: 12 Column: b

Pensions and benefits expense is associated with labor and generally charged to operations and maintenance expense and construction work in progress. During the three-month period ended March 31, 2015, pensions and benefits expense was \$35,448,929.

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|---|--|---|---|---------------------------------------|---|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling') | | | | | |
| <p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p> | | | | | |
| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) | |
| 1 | Arizona Public Service Company | Arizona Public Service Company | | OS | |
| 2 | Basin Electric Power Cooperative | Western Area Power Administration | Powder River Energy Corporation | FNO | |
| 3 | Basin Electric Power Cooperative | Western Area Power Administration | Powder River Energy Corporation | AD | |
| 4 | Basin Electric Power Cooperative | Western Area Power Administration | Powder River Energy Corporation | NF | |
| 5 | Black Hills/Colorado Electric Utility Company | | | NF | |
| 6 | Black Hills/Colorado Electric Utility Company | | | SFP | |
| 7 | Black Hills Corporation | PacifiCorp Energy | Montana-Dakota Utilities | FNO | |
| 8 | Black Hills Corporation | PacifiCorp Energy | Montana-Dakota Utilities | AD | |
| 9 | Black Hills Corporation | PacifiCorp Energy | Black Hills Corporation | LFP | |
| 10 | Black Hills Corporation | PacifiCorp Energy | Black Hills Corporation | AD | |
| 11 | Black Hills Corporation | | | NF | |
| 12 | Black Hills Corporation | | | AD | |
| 13 | Black Hills Corporation | | | SFP | |
| 14 | Black Hills Corporation | | | AD | |
| 15 | Black Hills Power Marketing | | | NF | |
| 16 | Black Hills Power Marketing | | | AD | |
| 17 | Black Hills Power Marketing | | | SFP | |
| 18 | Black Hills Power Marketing | | | AD | |
| 19 | Bonneville Power Administration | | | OS | |
| 20 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | OS | |
| 21 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | AD | |
| 22 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | LFP | |
| 23 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | AD | |
| 24 | Bonneville Power Administration | Bonneville Power Administration | Umpqua Indian Utility Cooperative | FNO | |
| 25 | Bonneville Power Administration | Bonneville Power Administration | Umpqua Indian Utility Cooperative | AD | |
| 26 | Bonneville Power Administration | Bonneville Power Administration | Benton REA | FNO | |
| 27 | Bonneville Power Administration | Bonneville Power Administration | Benton REA | AD | |
| 28 | Bonneville Power Administration | Bonneville Power Administration | Umatilla Electric and Columbia | FNO | |
| 29 | Bonneville Power Administration | Bonneville Power Administration | Umatilla Electric and Columbia | AD | |
| 30 | Bonneville Power Administration | U. S. Bureau of Reclamation | Bonneville Power Administration | LFP | |
| 31 | Bonneville Power Administration | U. S. Bureau of Reclamation | Bonneville Power Administration | AD | |
| 32 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | OS | |
| 33 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | AD | |
| 34 | Bonneville Power Administration | Bonneville Power Administration | Yakama Power | FNO | |
| | TOTAL | | | | |

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | | Year/Period of Report End of 2015/Q1 | |
|---|---|---|----------------------------------|---------------------------------------|------------------------------------|---|--|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling') | | | | | | | |
| <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> | | | | | | | |
| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. | |
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | | |
| R.S. 436 | | Borah/Brady Sub | | | | 1 | |
| V11-1,2,3 | Yellowtail Sub | Sheridan Substation | 1 | 899 | 899 | 2 | |
| V11-1,2,3 | Yellowtail Sub | Sheridan Substation | 1 | 453 | 453 | 3 | |
| V11-1,2,8 | Various | Various | | 238 | 238 | 4 | |
| V11-1,2,8 | Various | Various | | 266 | 266 | 5 | |
| V11-1,2,7 | Various | Various | | 155 | 155 | 6 | |
| V11-1,2 | Various | Sheridan Substation | 46 | | | 7 | |
| V11-1,2 | Various | Sheridan Substation | 46 | | | 8 | |
| V11-1,2,7 | Various | Wyodak Substation | 52 | 37,272 | 37,272 | 9 | |
| V11-1,2,7 | Various | Wyodak Substation | 52 | 17,877 | 17,877 | 10 | |
| V11-1,2,8 | Various | Various | | 1,619 | 1,619 | 11 | |
| V11-1,2,8 | Various | Various | | 894 | 894 | 12 | |
| V11-1,2,7 | Various | Various | | 1,188 | 1,188 | 13 | |
| V11-1,2,7 | Various | Various | | 267 | 267 | 14 | |
| V11-1,2,8 | Various | Various | | 202 | 202 | 15 | |
| V11-1,2,8 | Various | Various | | 48 | 48 | 16 | |
| V11-1,2,7 | Various | Various | | 456 | 456 | 17 | |
| V11-1,2,7 | Various | Various | | 49 | 49 | 18 | |
| R.S. 369 | Midpoint Substation | Summer Lake Sub | | | | 19 | |
| R.S. 237 | Various | Various | 336 | 159,275 | 159,275 | 20 | |
| R.S. 237 | Various | Various | 336 | 89,261 | 89,261 | 21 | |
| V11-2,7 | Lost Creek Hydro Plt | Alvey Substation | 58 | 38,677 | 38,677 | 22 | |
| V11-2,7 | Lost Creek Hydro Plt | Alvey Substation | 58 | 29,721 | 29,721 | 23 | |
| V11-1,2,3,5,6 | Bonneville Power Adm | Gazley Substation | 3 | 4,131 | 4,131 | 24 | |
| V11-1,2,3 | Bonneville Power Adm | Gazley Substation | 3 | 2,133 | 2,133 | 25 | |
| V11-1,2,3,5,6 | Bonneville Power Adm | Tieton Substation | 1 | 1,397 | 1,397 | 26 | |
| V11-1,2,3 | Bonneville Power Adm | Tieton Substation | 1 | 788 | 788 | 27 | |
| V11-1,2,3,5,6 | McNary Substation | Hinkle Substation | 1 | 304 | 304 | 28 | |
| V11-1,2,3 | McNary Substation | Hinkle Substation | 1 | 133 | 133 | 29 | |
| V11-2,7 | USBR Green Springs | Bonneville Power Adm | 19 | 10,180 | 10,180 | 30 | |
| V11-2,7 | USBR Green Springs | Bonneville Power Adm | 19 | 4,632 | 4,632 | 31 | |
| R.S. 368 | Malin Substation | Malin Substation | | 111,282 | 111,282 | 32 | |
| R.S. 368 | Malin Substation | Malin Substation | | 60,304 | 60,304 | 33 | |
| V11-1,2,3,5,6 | Bonneville Power Adm | | 5 | 6,454 | 6,454 | 34 | |
| | | | 4,550 | 3,085,920 | 3,055,739 | | |

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|---------------------------------------|---|

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | | | | 1 |
| 1,671 | | 2,539 | 4,210 | 2 |
| | | 2,594 | 2,594 | 3 |
| | 1,279 | 54 | 1,333 | 4 |
| | 1,293 | 55 | 1,348 | 5 |
| | 908 | 33 | 941 | 6 |
| 206,518 | | 8,700 | 215,218 | 7 |
| | | 107,609 | 107,609 | 8 |
| 239,239 | | 10,078 | 249,317 | 9 |
| | | 124,659 | 124,659 | 10 |
| | 1,370 | 63 | 1,433 | 11 |
| | | 499 | 499 | 12 |
| | 5,238 | 222 | 5,460 | 13 |
| | | 1,865 | 1,865 | 14 |
| | 26 | 1 | 27 | 15 |
| | | 2,317 | 2,317 | 16 |
| | 1,860 | 13 | 1,873 | 17 |
| | | 5,391 | 5,391 | 18 |
| | | | | 19 |
| 700,360 | | 12,354 | 712,714 | 20 |
| | | 359,533 | 359,533 | 21 |
| 267,950 | | 2,006 | 269,956 | 22 |
| | | 134,222 | 134,222 | 23 |
| 14,986 | | 30,486 | 45,472 | 24 |
| | | 44,732 | 44,732 | 25 |
| 5,900 | | 2,082 | 7,982 | 26 |
| | | 8,645 | 8,645 | 27 |
| 1,588 | | 480 | 2,068 | 28 |
| | | 1,504 | 1,504 | 29 |
| 86,127 | | 627 | 86,754 | 30 |
| | | 86,728 | 86,728 | 31 |
| | | 44,899 | 44,899 | 32 |
| | | 44,899 | 44,899 | 33 |
| 23,754 | | 22,693 | 46,447 | 34 |
| 7,912,134 | 1,705,317 | 11,883,366 | 21,500,817 | |

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|---------------------------------------|---|

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
 FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Bonneville Power Administration | Bonneville Power Administration | Yakama Power | AD |
| 2 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | OS |
| 3 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | AD |
| 4 | Bonneville Power Administration | Bonneville Power Administration | Clark Public Utilities | FNO |
| 5 | Bonneville Power Administration | Bonneville Power Administration | Clark Public Utilities | AD |
| 6 | Cargill Power Markets, LLC | | | NF |
| 7 | Cargill Power Markets, LLC | | | AD |
| 8 | Cowlitz County PUD | Cowlitz County PUD | Bonneville Power Administration | OS |
| 9 | Cowlitz County PUD | Cowlitz County PUD | Bonneville Power Administration | AD |
| 10 | Deseret Generation & Trans. | Deseret Generation & Trans. | Deseret Generation & Trans. | OS |
| 11 | Deseret Generation & Trans. | Deseret Generation & Trans. | Deseret Generation & Trans. | AD |
| 12 | Deseret Generation & Trans. | | | NF |
| 13 | Deseret Generation & Trans. | | | AD |
| 14 | Exelon Generation Company, LLC | Bonneville Power Administration | Oregon Direct Access | FNO |
| 15 | Fall River Rural Electric Cooperative | Marysville Hydro Partners | Idaho Power Company | OS |
| 16 | Fall River Rural Electric Cooperative | Marysville Hydro Partners | Idaho Power Company | AD |
| 17 | Foote Creek III, LLC | Foote Creek III, LLC | PacifiCorp Energy | OS |
| 18 | Foote Creek III, LLC | Foote Creek III, LLC | PacifiCorp Energy | AD |
| 19 | Iberdrola Renewables, LLC | | | NF |
| 20 | Iberdrola Renewables, LLC | | | AD |
| 21 | Iberdrola Renewables, LLC | | | SFP |
| 22 | Iberdrola Renewables, LLC | | | AD |
| 23 | Iberdrola Renewables, LLC | Iberdrola Renewables, LLC | | OS |
| 24 | Iberdrola Renewables, LLC | Iberdrola Renewables, LLC | | AD |
| 25 | Iberdrola Renewables, LLC | Exxon Mobil | Nevada Power Company | LFP |
| 26 | Iberdrola Renewables, LLC | Exxon Mobil | Nevada Power Company | AD |
| 27 | Iberdrola Renewables, LLC | Bonneville Power Administration | Oregon Direct Access | FNO |
| 28 | Iberdrola Renewables, LLC | Iberdrola Renewables, LLC | | AD |
| 29 | Idaho Power Company | Idaho Power Company | Idaho Power Company | OS |
| 30 | Idaho Power Company | | | OS |
| 31 | Idaho Power Company | | | AD |
| 32 | Idaho Power Company | | | OS |
| 33 | Idaho Power Company | | | AD |
| 34 | Idaho Power Company | | | NF |
| | TOTAL | | | |

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | | Year/Period of Report End of 2015/Q1 | |
|---|---|---|----------------------------------|---------------------------------------|------------------------------------|---|--|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling') | | | | | | | |
| <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> | | | | | | | |
| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. | |
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | | |
| V11-1,2,3,4 | Bonneville Power Adm | | 6 | 3,373 | 3,373 | 1 | |
| R.S. 299 | Various | Various | 168 | 164,926 | 164,926 | 2 | |
| R.S. 299 | Various | Various | 193 | 96,677 | 96,677 | 3 | |
| V11-1,2,3,5,6 | Cardwell-Merwin | | 26 | 23,563 | 23,563 | 4 | |
| V11-1,2,3,4 | Cardwell-Merwin | | 26 | 13,327 | 13,327 | 5 | |
| V11-1,2,8 | Various | Various | | 2,194 | 2,194 | 6 | |
| V11-1,2,8 | Various | Various | | 845 | 845 | 7 | |
| R.S. 234 | Swift Unit No. 2 | Woodland Substation | | | | 8 | |
| R.S. 234 | Swift Unit No. 2 | Woodland Substation | | | | 9 | |
| R.S. 280 | Various | Various | 78 | 89,089 | 89,089 | 10 | |
| R.S. 280 | Various | Various | 78 | 46,508 | 46,508 | 11 | |
| V11-1,2 | Various | Various | | 1,818 | 1,818 | 12 | |
| V11-1,2 | Various | Various | | 24 | 24 | 13 | |
| V11-1,2,3,4 | Bonneville Power Adm | Various | | 1,023 | 1,023 | 14 | |
| R.S. 322 | Targhee Substation | Goshen Substation | | | | 15 | |
| R.S. 322 | Targhee Substation | Goshen Substation | | | | 16 | |
| S.A 761 | Foote Creek Sub | Various | | | | 17 | |
| S.A 761 | Foote Creek Sub | Various | | | | 18 | |
| V11-1-3,8,9 | Various | Various | | 39,741 | 39,741 | 19 | |
| V11-1-3,8,9 | Various | Various | | 19,167 | 19,167 | 20 | |
| V11-1,2,3,7 | Various | Various | | 9,777 | 9,777 | 21 | |
| V11-1,2,3,7 | Various | Various | | 4,298 | 4,298 | 22 | |
| V11-5,6 | | | | | | 23 | |
| V11-5,6 | | | | | | 24 | |
| V11-1,2,7 | Trona Substation | Red Butte/Mona Sub | 31 | 15,653 | 15,653 | 25 | |
| V11-1,2,7 | Trona Substation | Red Butte/Mona Sub | 31 | 6,935 | 6,935 | 26 | |
| V11-1,2,3 | Ponderosa Substation | Various | 8 | 8,244 | 8,244 | 27 | |
| V11-1,2,3 | Ponderosa Substation | Various | 8 | 3,806 | 3,806 | 28 | |
| R.S. 427 | Goshen Substation | Goshen Substation | | | | 29 | |
| R.S. 257 | Antelope Substation | Antelope Substation | | 40,104 | 40,104 | 30 | |
| R.S. 257 | Antelope Substation | Antelope Substation | | 20,179 | 20,179 | 31 | |
| R.S. 203 | Jim Bridger Sub | Bridger Pump Sub | | 5,765 | 5,765 | 32 | |
| R.S. 203 | Jim Bridger Sub | Bridger Pump Sub | | 3,689 | 3,689 | 33 | |
| V11-1,2,8 | Various | Various | | 92 | 92 | 34 | |
| | | | 4,550 | 3,085,920 | 3,055,739 | | |

| | | | |
|---|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling') | | | |
| <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> | | | |

| REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS | | | | |
|---|-------------------------------|--------------------------------|---------------------------------------|-------------|
| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
| | | 53,320 | 53,320 | 1 |
| 163,433 | | 186,286 | 349,719 | 2 |
| | | 174,718 | 174,718 | 3 |
| 118,385 | | 37,130 | 155,515 | 4 |
| | | 171,248 | 171,248 | 5 |
| | 10,024 | 425 | 10,449 | 6 |
| | | 5,497 | 5,497 | 7 |
| | | 26,471 | 26,471 | 8 |
| | | 13,235 | 13,235 | 9 |
| 372,746 | | 795,629 | 1,168,375 | 10 |
| | | 236,960 | 236,960 | 11 |
| | 11,478 | 488 | 11,966 | 12 |
| | | 173 | 173 | 13 |
| 3,980 | | 586 | 4,566 | 14 |
| | | 25,218 | 25,218 | 15 |
| | | 12,609 | 12,609 | 16 |
| | | 15,360 | 15,360 | 17 |
| | | 7,548 | 7,548 | 18 |
| | 257,039 | 10,829 | 267,868 | 19 |
| | | 140,508 | 140,508 | 20 |
| | 84,530 | 3,564 | 88,094 | 21 |
| | | 40,538 | 40,538 | 22 |
| | | 99,016 | 99,016 | 23 |
| | | 104,089 | 104,089 | 24 |
| 143,544 | | 6,047 | 149,591 | 25 |
| | | 74,795 | 74,795 | 26 |
| 23,881 | | 3,513 | 27,394 | 27 |
| | | 7,272 | 7,272 | 28 |
| | | | | 29 |
| | | 12,304 | 12,304 | 30 |
| | | 6,152 | 6,152 | 31 |
| | | 2,714 | 2,714 | 32 |
| | | 1,357 | 1,357 | 33 |
| | 690 | 29 | 719 | 34 |
| 7,912,134 | 1,705,317 | 11,883,366 | 21,500,817 | |

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|---|--|---|---|---------------------------------------|---|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling') | | | | | |
| <p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p> | | | | | |
| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) | |
| 1 | Idaho Power Company Marketing | | | NF | |
| 2 | JP Morgan Ventures Energy Corp. | | | NF | |
| 3 | JP Morgan Ventures Energy Corp. | | | AD | |
| 4 | Moon Lake Electric Association | Moon Lake Electric Association | Moon Lake Electric Association | OS | |
| 5 | Moon Lake Electric Association | Moon Lake Electric Association | Moon Lake Electric Association | AD | |
| 6 | Morgan Stanley Capital Group, Inc. | | | NF | |
| 7 | Morgan Stanley Capital Group, Inc. | | | AD | |
| 8 | Morgan Stanley Capital Group, Inc. | | | AD | |
| 9 | Nevada Power Company | | | NF | |
| 10 | NextEra Energy Resources, LLC | NextEra Energy Resources, LLC | Grant County PUD | LFP | |
| 11 | NextEra Energy Resources, LLC | NextEra Energy Resources, LLC | Grant County PUD | AD | |
| 12 | NextEra Energy Resources, LLC | | | NF | |
| 13 | NextEra Energy Resources, LLC | | | AD | |
| 14 | NextEra Energy Resources, LLC | | | SFP | |
| 15 | Noble Americas Energy Solutions LLC | Bonneville Power Administration | Oregon Direct Access | FNO | |
| 16 | Noble Americas Energy Solutions LLC | Bonneville Power Administration | Oregon Direct Access | AD | |
| 17 | Pacific Gas & Electric Company | | | OS | |
| 18 | Pacific Gas & Electric Company | | | AD | |
| 19 | Pacific Gas & Electric Company | | | AD | |
| 20 | Portland General Electric Company | | | NF | |
| 21 | Portland General Electric Company | | | OS | |
| 22 | Powder River Energy Corporation | Western Area Power Administration | Sheridan-Johnson Rural Elect. | OS | |
| 23 | Powder River Energy Corporation | Western Area Power Administration | Sheridan-Johnson Rural Elect. | AD | |
| 24 | Powerex Corporation | Bonneville Power Administration | CAISO | LFP | |
| 25 | Powerex Corporation | Bonneville Power Administration | CAISO | AD | |
| 26 | Powerex Corporation | Powerex Corporation | CAISO | LFP | |
| 27 | Powerex Corporation | Powerex Corporation | CAISO | AD | |
| 28 | Powerex Corporation | Powerex Corporation | CAISO | LFP | |
| 29 | Powerex Corporation | Powerex Corporation | CAISO | AD | |
| 30 | Powerex Corporation | Powerex Corporation | CAISO | LFP | |
| 31 | Powerex Corporation | Powerex Corporation | CAISO | AD | |
| 32 | Powerex Corporation | Powerex Corporation | CAISO | LFP | |
| 33 | Powerex Corporation | Powerex Corporation | CAISO | LFP | |
| 34 | Powerex Corporation | Powerex Corporation | CAISO | LFP | |
| | TOTAL | | | | |

| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 | | |
|---|---|--|---------------------------------------|---|------------------------------------|-------------|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling') | | | | | | |
| <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> | | | | | | |
| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| V11-1,2,8 | Various | Various | | 490 | 490 | 1 |
| | Various | Various | | | | 2 |
| V11-1,2,3 | Various | Various | | 176 | 176 | 3 |
| R.S. 302 | Duchesne | Duchesne | | 3,549 | 3,549 | 4 |
| R.S. 302 | Duchesne | Duchesne | | 1,994 | 1,994 | 5 |
| V11-1-3,8 | Various | Various | | 7,695 | 7,695 | 6 |
| V11-1-3,8 | Various | Various | | 2,722 | 2,722 | 7 |
| V11-1,2,7 | Various | Various | | 588 | 588 | 8 |
| V11-1,2,8 | Various | Various | | 529 | 529 | 9 |
| | Wallula Substation | Wala-MIDC path | 103 | 28,807 | 28,807 | 10 |
| V11-5,6,7,9 | Wallula Substation | Wala-MIDC path | 103 | 15,845 | 15,845 | 11 |
| V11-1,2,3,8 | Various | Various | | 1,028 | 1,028 | 12 |
| V11-1,2,8 | Various | Various | | 222 | 222 | 13 |
| V11-1,2,7 | Various | Various | | 291 | 291 | 14 |
| V11-1,2,3,4 | Bonneville Power Adm | Various | 21 | 22,253 | 22,253 | 15 |
| V11-1,2,3,4 | Bonneville Power Adm | Various | 21 | 12,720 | 12,720 | 16 |
| R.S. 607 | | | | | | 17 |
| V11-1,2 | Various | Various | | | | 18 |
| V11-1,2,8 | Various | Various | | 260 | 260 | 19 |
| V11-1,2,8 | Various | Various | | 925 | 925 | 20 |
| R.S. 137 | Various | Various | | | | 21 |
| R.S. 123 | Various | Buffalo Substation | | | | 22 |
| R.S. 123 | Various | Buffalo Substation | | | | 23 |
| V11-1,2,7 | Bonneville Power Adm | CRAG View Substation | 83 | 95,214 | 95,214 | 24 |
| V11-1,2,7 | Bonneville Power Adm | CRAG View Substation | 83 | 46,151 | 46,151 | 25 |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 67 | | | 26 |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 67 | | | 27 |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 67 | | | 28 |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 67 | | | 29 |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 66 | | | 30 |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 66 | | | 31 |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 50 | | | 32 |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 50 | | | 33 |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 150 | | | 34 |
| | | | 4,550 | 3,085,920 | 3,055,739 | |

| | | | |
|--|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling') | | | |
| 9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data. | | | |

| REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS | | | | |
|---|-------------------------------|--------------------------------|---------------------------------------|-------------|
| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
| | 3,382 | 144 | 3,526 | 1 |
| | 7,228 | 9,828 | 17,056 | 2 |
| | | 264,264 | 264,264 | 3 |
| 3,210 | | | 3,210 | 4 |
| | | 3,210 | 3,210 | 5 |
| | 36,178 | 1,534 | 37,712 | 6 |
| | | 16,554 | 16,554 | 7 |
| | | 2,748 | 2,748 | 8 |
| | 3,466 | 147 | 3,613 | 9 |
| 354,072 | | 67,626 | 421,698 | 10 |
| | | 340,556 | 340,556 | 11 |
| | 18,740 | 2,229 | 20,969 | 12 |
| | | 6,440 | 6,440 | 13 |
| | 1,661 | 71 | 1,732 | 14 |
| 44,972 | | 6,616 | 51,588 | 15 |
| | | 28,846 | 28,846 | 16 |
| | | 2,416,667 | 2,416,667 | 17 |
| | | 1,208,333 | 1,208,333 | 18 |
| | | 1,871 | 1,871 | 19 |
| | 4,214 | 179 | 4,393 | 20 |
| | | 3,314 | 3,314 | 21 |
| | | 56 | 56 | 22 |
| | | 31 | 31 | 23 |
| 382,783 | | 18,215 | 400,998 | 24 |
| | | 199,454 | 199,454 | 25 |
| 307,482 | | 6,811 | 314,293 | 26 |
| | | 157,146 | 157,146 | 27 |
| 307,482 | | 6,811 | 314,293 | 28 |
| | | 157,146 | 157,146 | 29 |
| 302,892 | | 6,710 | 309,602 | 30 |
| | | 154,801 | 154,801 | 31 |
| 229,464 | | 5,083 | 234,547 | 32 |
| | | 117,274 | 117,274 | 33 |
| 688,392 | | 15,249 | 703,641 | 34 |
| 7,912,134 | 1,705,317 | 11,883,366 | 21,500,817 | |

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|---------------------------------------|---|

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
 FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) |
|----------|--|--|---|-----------------------------------|
| 1 | Powerex Corporation | Powerex Corporation | CAISO | LFP |
| 2 | Powerex Corporation | | | NF |
| 3 | Powerex Corporation | | | AD |
| 4 | Powerex Corporation | | | SFP |
| 5 | Powerex Corporation | | | AD |
| 6 | PPL Energy Plus, LLC | | | NF |
| 7 | PPL Energy Plus, LLC | | | AD |
| 8 | PPL Energy Plus, LLC | | | SFP |
| 9 | PPL Energy Plus, LLC | | | AD |
| 10 | Public Svc. Co. of CO | | | AD |
| 11 | Puget Sound Power & Light Company | | | AD |
| 12 | Sacramento Municipal Utility District | Sacramento Municipal Utility Dist | Sacramento Municipal Utility Dist | LFP |
| 13 | Sacramento Municipal Utility District | Sacramento Municipal Utility Dist | Sacramento Municipal Utility Dist | AD |
| 14 | Salt River Project | Salt River Project | Salt River Project | LFP |
| 15 | Salt River Project | Salt River Project | Salt River Project | AD |
| 16 | Salt River Project | | | AD |
| 17 | Shell Energy Corporation, Inc | | | NF |
| 18 | Shell Energy Corporation, Inc | | | AD |
| 19 | Shell Energy Corporation, Inc | | | SFP |
| 20 | Shell Energy Corporation, Inc | | | AD |
| 21 | Sierra Pacific Power Company | | | OS |
| 22 | Sierra Pacific Power Company | | | AD |
| 23 | Southern California Edison Company | | | NF |
| 24 | Southern California Edison Company | | | AD |
| 25 | Southern California Edison Company | | | AD |
| 26 | Southern California Public Power Authority | Powerex Corporation | Southern California Public Power | OS |
| 27 | State of South Dakota | Western Area Power Administration | Black Hills Corporation | LFP |
| 28 | State of South Dakota | Western Area Power Administration | Black Hills Corporation | AD |
| 29 | Tenaska Power Services Company | | | NF |
| 30 | Tenaska Power Services Company | | | AD |
| 31 | The Energy Authority, Inc. | | | NF |
| 32 | The Energy Authority, Inc. | | | AD |
| 33 | Thermo No. 1 BE-01 | Thermo Geothermal Project | | LFP |
| 34 | Thermo No. 1 BE-01 | Thermo Geothermal Project | | AD |
| | TOTAL | | | |

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | | Year/Period of Report End of 2015/Q1 | |
|---|---|---|----------------------------------|---------------------------------------|------------------------------------|---|--|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling') | | | | | | | |
| <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> | | | | | | | |
| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. | |
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | | |
| V11-1,7 | Malin 500 Substation | Round Mountain Sub | 150 | | | 1 | |
| V11-1,2,3,8 | Various | Various | | 119,159 | 119,159 | 2 | |
| V11-1,2,8 | Various | Various | | 4,485 | 4,485 | 3 | |
| V11-1,2,3,7 | Various | Various | | 1,326 | 1,326 | 4 | |
| V11-1,2,7 | Various | Various | | 388 | 388 | 5 | |
| V11-1,2,8 | Various | Various | | 50 | 50 | 6 | |
| V11-1,2,8 | Various | Various | | 465 | 465 | 7 | |
| V11-1,2,7 | Various | Various | | 471 | 471 | 8 | |
| V11-1,2,7 | Various | Various | | 797 | 797 | 9 | |
| V11-1,2,7 | Various | Various | | 640 | 640 | 10 | |
| V11-1,2,8 | Various | Various | | | | 11 | |
| V11-1,2,7 | Malin Substation | Malin Substation | 31 | 25,979 | 25,979 | 12 | |
| V11-1,2,7 | Malin Substation | Malin Substation | 31 | 12,906 | 12,906 | 13 | |
| | Enel Cove Fort | Red Butte Substation | 26 | 31,634 | 31,634 | 14 | |
| V11-1,2,7 | Enel Cove Fort | Red Butte Substation | 26 | 8,973 | 8,973 | 15 | |
| V11-1,2,3,7 | Various | Various | | 846 | 846 | 16 | |
| V11-1,2,8 | Various | Various | | 1,296 | 1,296 | 17 | |
| V11-1,2,8 | Various | Various | | 2,082 | 2,082 | 18 | |
| V11-1,2,7 | Various | Various | | 9,897 | 9,897 | 19 | |
| V11-1,2,7 | Various | Various | | 5,286 | 5,286 | 20 | |
| R.S. 674 | Sigurd Substation | Utah-Nevada Border | | | | 21 | |
| R.S. 674 | Sigurd Substation | Utah-Nevada Border | | | | 22 | |
| V11-1-3,8,9,11 | Various | Various | | 24,697 | 24,697 | 23 | |
| V11-1-3,8,9,11 | Various | Various | | 5,321 | 5,321 | 24 | |
| V11-1-3,7 | Various | Various | | | | 25 | |
| V11-9,11 | Tieton Substation | Various | | 5 | 5 | 26 | |
| V11-1,2,7 | Yellowtail Sub | Wyodak Substation | 4 | 2,716 | 2,716 | 27 | |
| V11-1,2,7 | Yellowtail Sub | Wyodak Substation | 4 | 1,518 | 1,518 | 28 | |
| V11-1,2,8 | Various | Various | | 643 | 643 | 29 | |
| V11-1,2,8 | Various | Various | | 7,133 | 7,133 | 30 | |
| V11-1,2,8 | Various | Various | | 4,737 | 4,737 | 31 | |
| V11-1,2,8 | Various | Various | | 760 | 760 | 32 | |
| | South Milford Sub | Mona Substation | 11 | 11,128 | 11,128 | 33 | |
| | South Milford Sub | Mona Substation | 11 | 5,493 | 5,493 | 34 | |
| | | | 4,550 | 3,085,920 | 3,055,739 | | |

| | | | | |
|--|---|---------------------------------------|---|-------------|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 | |
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling') | | | | |
| 9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data. | | | | |
| REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS | | | | |
| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
| | | 351,821 | 351,821 | 1 |
| | 575,772 | 24,453 | 600,225 | 2 |
| | | 38,666 | 38,666 | 3 |
| | 46,380 | 3,106 | 49,486 | 4 |
| | | 2,836 | 2,836 | 5 |
| | 164 | | 164 | 6 |
| | | 3,346 | 3,346 | 7 |
| | 1,547 | 72 | 1,619 | 8 |
| | | 5,735 | 5,735 | 9 |
| | | 4,603 | 4,603 | 10 |
| | | 22 | 22 | 11 |
| 143,544 | | 6,047 | 149,591 | 12 |
| | | 74,795 | 74,795 | 13 |
| 119,620 | | 5,039 | 124,659 | 14 |
| | | 62,329 | 62,329 | 15 |
| | | 4,322 | 4,322 | 16 |
| | 9,293 | 488 | 9,781 | 17 |
| | | 11,554 | 11,554 | 18 |
| | 66,126 | 2,789 | 68,915 | 19 |
| | | 19,823 | 19,823 | 20 |
| | | 12,531 | 12,531 | 21 |
| | | 12,531 | 12,531 | 22 |
| | 411,024 | 89,672 | 500,696 | 23 |
| | | 248,346 | 248,346 | 24 |
| | | 3,496 | 3,496 | 25 |
| | | 39 | 39 | 26 |
| 19,137 | | 806 | 19,943 | 27 |
| | | 9,972 | 9,972 | 28 |
| | 3,763 | 160 | 3,923 | 29 |
| | | 41,695 | 41,695 | 30 |
| | 20,084 | 852 | 20,936 | 31 |
| | | 4,639 | 4,639 | 32 |
| 52,634 | | 16,404 | 69,038 | 33 |
| | | 34,550 | 34,550 | 34 |
| 7,912,134 | 1,705,317 | 11,883,366 | 21,500,817 | |

| Name of Respondent PacifiCorp | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|---|--|---|---|---------------------------------------|---|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling') | | | | | |
| <p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p> | | | | | |
| Line No. | Payment By (Company of Public Authority) (Footnote Affiliation) (a) | Energy Received From (Company of Public Authority) (Footnote Affiliation) (b) | Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c) | Statistical Classification (d) | |
| 1 | TransAlta Energy Marketing | | | NF | |
| 2 | TransAlta Energy Marketing | | | AD | |
| 3 | Tri-State Generation & Trans. | | Tri-State Generation & Trans. | AD | |
| 4 | Tri-State Generation & Trans. | | Tri-State Generation & Trans. | FNO | |
| 5 | Tri-State Generation & Trans. | | Tri-State Generation & Trans. | AD | |
| 6 | Tri-State Generation & Trans. | | | NF | |
| 7 | Tri-State Generation & Trans. | | | AD | |
| 8 | U.S. Bureau of Reclamation | Bonneville Power Administration | U.S. Bureau of Reclamation | FNO | |
| 9 | U.S. Bureau of Reclamation | Bonneville Power Administration | U.S. Bureau of Reclamation | AD | |
| 10 | U.S. Bureau of Reclamation | Western Area Power Administration | Weber Basin Water Conserv. | OS | |
| 11 | U.S. Bureau of Reclamation | Western Area Power Administration | Weber Basin Water Conserv. | AD | |
| 12 | Utah Associated Municipal Power Systems | Utah Associated Municipal Power | Utah Associated Municipal Power | OS | |
| 13 | Utah Associated Municipal Power Systems | Utah Associated Municipal Power | Utah Associated Municipal Power | AD | |
| 14 | Utah Associated Municipal Power Systems | | | AD | |
| 15 | Utah Associated Municipal Power Systems | | | SFP | |
| 16 | Utah Municipal Power Agency | Utah Municipal Power Agency | Utah Municipal Power Agency | OS | |
| 17 | Utah Municipal Power Agency | Utah Municipal Power Agency | Utah Municipal Power Agency | AD | |
| 18 | Warm Springs Power Enterprises | Warm Springs Power Enterprises | Portland General Electric Co | OS | |
| 19 | Warm Springs Power Enterprises | Warm Springs Power Enterprises | Portland General Electric Co | AD | |
| 20 | Western Area Power Administration | Western Area Power Administration | | OS | |
| 21 | Western Area Power Administration | Western Area Power Administration | | AD | |
| 22 | Western Area Power Administration | Western Area Power Administration | | OS | |
| 23 | Western Area Power Administration | Western Area Power Administration | | AD | |
| 24 | Western Area Power Administration | Western Area Power Administration | | OS | |
| 25 | Western Area Power Administration | Western Area Power Administration | Western Area Power Administration | FNO | |
| 26 | Western Area Power Administration | Western Area Power Adm. CO River | Western Area Power Administration | AD | |
| 27 | Western Area Power Adm. CO MO | Western Area Power Adm. CO River | | NF | |
| 28 | Western Area Power Adm. CO MO | Western Area Power Adm. CO River | | AD | |
| 29 | Western Area Power Adm. CO MO | Western Area Power Adm. CO MO | | SFP | |
| 30 | Western Area Power Adm. CO MO | Western Area Power Adm. CO MO | | AD | |
| 31 | Accrual | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| | TOTAL | | | | |

| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 | | |
|---|---|--|---------------------------------------|---|------------------------------------|-------------|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling') | | | | | | |
| <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> | | | | | | |
| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY | | Line No. |
| | | | | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | |
| V11-1,2,8 | Various | Various | | 18,870 | 18,870 | 1 |
| V11-1,2,8 | Various | Various | | 7,564 | 7,564 | 2 |
| R.S. 123 | Various | Various | 36 | | | 3 |
| V11-1,2,3,4 | Dave Johnston Sub | Thermopolis Sub | 6 | 37,180 | 37,180 | 4 |
| V11-1,2,3,4 | Dave Johnston Sub | Thermopolis Sub | 6 | 17,958 | 17,958 | 5 |
| V11-1,2,8 | Various | Various | | 184 | 184 | 6 |
| V11-1,2,8 | Various | Various | | 36 | 36 | 7 |
| V11-1,2,3 | Walla Walla Sub | Burbank Pumps | 1 | 7 | 7 | 8 |
| V11-1,2,3 | Walla Walla Sub | Burbank Pumps | 1 | 3 | 3 | 9 |
| R.S. 286 | Various | Various | | 1,685 | 1,685 | 10 |
| R.S. 286 | Various | Various | | 981 | 981 | 11 |
| R.S. 297 | Various | Various | 311 | 402,476 | 402,476 | 12 |
| R.S. 297 | Various | Various | 311 | 218,101 | 218,101 | 13 |
| V11-1,2,8 | Various | Various | | 2,522 | 2,522 | 14 |
| V11-1,2,3,7 | Various | Various | | 6,496 | 6,496 | 15 |
| R.S. 637 | Various | Various | 83 | 99,309 | 99,309 | 16 |
| R.S. 637 | Various | Various | 83 | 53,740 | 53,740 | 17 |
| R.S. 591 | Pelton Reregulating | Round Butte Sub | | 16,386 | 16,386 | 18 |
| R.S. 591 | Pelton Reregulating | Round Butte Sub | | 9,001 | 9,001 | 19 |
| R.S. 262 | Various | Various | 330 | 314,226 | 295,372 | 20 |
| R.S. 262 | Various | Various | 330 | 169,693 | 159,511 | 21 |
| R.S. 263 | Various | Various | | 17,352 | 16,033 | 22 |
| R.S. 263 | Various | Various | | 8,718 | 8,073 | 23 |
| R.S. 664 | Dave Johnston Sub | Various | | | | 24 |
| | Wyoming Distribution | Wyoming Distribution | 1 | 3,273 | 3,273 | 25 |
| V11-1,2,8 | Various | Wyoming Distribution | 1 | 2 | 2 | 26 |
| V11-1,2,8 | Various | Various | | 289 | 289 | 27 |
| V11-1,2,8 | Various | Various | | 188 | 188 | 28 |
| V11-1,2,7 | Various | Various | | 150 | 150 | 29 |
| V11-1,2,7 | Various | Various | | 425 | 425 | 30 |
| | | | | -54,557 | -53,738 | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| | | | 4,550 | 3,085,920 | 3,055,739 | |

| | | | | |
|--|---|---------------------------------------|---|-------------|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 | |
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling') | | | | |
| 9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data. | | | | |
| REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS | | | | |
| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
| | 92,624 | 3,931 | 96,555 | 1 |
| | | 43,994 | 43,994 | 2 |
| | | 16,723 | 16,723 | 3 |
| 170,645 | | 25,161 | 195,806 | 4 |
| | | 84,599 | 84,599 | 5 |
| | 1,429 | 61 | 1,490 | 6 |
| | | 214 | 214 | 7 |
| 23 | | 39 | 62 | 8 |
| | | 31 | 31 | 9 |
| | | 1,685 | 1,685 | 10 |
| | | 981 | 981 | 11 |
| 1,613,093 | | 243,687 | 1,856,780 | 12 |
| | | 1,038,884 | 1,038,884 | 13 |
| | | 13,103 | 13,103 | 14 |
| | 23,924 | 3,527 | 27,451 | 15 |
| 362,298 | | 48,652 | 410,950 | 16 |
| | | 253,457 | 253,457 | 17 |
| | | 19,950 | 19,950 | 18 |
| | | 9,975 | 9,975 | 19 |
| 424,833 | | 100,000 | 524,833 | 20 |
| | | 269,047 | 269,047 | 21 |
| 11,489 | | | 11,489 | 22 |
| | | 6,170 | 6,170 | 23 |
| | | | | 24 |
| 7 | | 11 | 18 | 25 |
| | | 12 | 12 | 26 |
| | 2,090 | 221 | 2,311 | 27 |
| | | 1,115 | 1,115 | 28 |
| | 493 | 31 | 524 | 29 |
| | | 1,746 | 1,746 | 30 |
| | | 34,646 | 34,646 | 31 |
| | | | | 32 |
| | | | | 33 |
| | | | | 34 |
| 7,912,134 | 1,705,317 | 11,883,366 | 21,500,817 | |

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|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 328 Line No.: 1 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 1 Column: d

Legacy contract executed between PacifiCorp and Arizona Public Service Company concerning the exchange of transmission services over agreed-upon facilities (Restated Transmission Service Agreement between PacifiCorp and Arizona Public Service Company, Rate Schedule 436). The contract terminates October 31, 2020. See also page 332, Transmission of Electricity by Others, in this Form 3-Q.

Schedule Page: 328 Line No.: 1 Column: f

Glenn Canyon/Four Corners Substation

Schedule Page: 328 Line No.: 2 Column: d

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 505) terminating no earlier than 12-months from notice by the customer.

Schedule Page: 328 Line No.: 2 Column: m

Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

Schedule Page: 328 Line No.: 3 Column: d

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 505) terminating no earlier than 12-months from notice by the customer.

Schedule Page: 328 Line No.: 3 Column: m

2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 4 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328 Line No.: 4 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328 Line No.: 5 Column: a

This footnote applies to all occurrences of "Black Hills/Colorado Electric Utility Company" on pages 328-300. Complete name is Black Hills/Colorado Electric Utility Company, L.P.

Schedule Page: 328 Line No.: 5 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 5 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 5 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328 Line No.: 5 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328 Line No.: 6 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 6 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 6 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328 Line No.: 6 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328 Line No.: 7 Column: b

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

commodity trading activities.

Schedule Page: 328 Line No.: 7 Column: d

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 347) terminating on December 31, 2017.

Schedule Page: 328 Line No.: 7 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328 Line No.: 8 Column: b

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and commodity trading activities.

Schedule Page: 328 Line No.: 8 Column: d

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 347) terminating on December 31, 2017.

Schedule Page: 328 Line No.: 8 Column: m

2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 9 Column: b

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and commodity trading activities.

Schedule Page: 328 Line No.: 9 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (3rd Revised Service Agreement 67) terminating on December 31, 2023.

Schedule Page: 328 Line No.: 9 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328 Line No.: 10 Column: b

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and commodity trading activities.

Schedule Page: 328 Line No.: 10 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (3rd Revised Service Agreement 67) terminating on December 31, 2023.

Schedule Page: 328 Line No.: 10 Column: m

2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 11 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 11 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 11 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328 Line No.: 11 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328 Line No.: 12 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 12 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 12 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328 Line No.: 12 Column: m

2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 13 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328 Line No.: 13 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

| | | | |
|--------------------------------------|---|---------------------------------------|--------------------------------------|
| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

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|--|
| Schedule Page: 328 Line No.: 13 Column: d |
| Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points. |
| Schedule Page: 328 Line No.: 13 Column: m |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| Schedule Page: 328 Line No.: 14 Column: b |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 14 Column: c |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 14 Column: d |
| Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points. |
| Schedule Page: 328 Line No.: 14 Column: m |
| 2014 transmission and ancillary services. |
| Schedule Page: 328 Line No.: 15 Column: b |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 15 Column: c |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 15 Column: d |
| Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points. |
| Schedule Page: 328 Line No.: 15 Column: m |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| Schedule Page: 328 Line No.: 16 Column: b |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 16 Column: c |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 16 Column: d |
| Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points. |
| Schedule Page: 328 Line No.: 16 Column: m |
| 2014 transmission and ancillary services. |
| Schedule Page: 328 Line No.: 17 Column: b |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 17 Column: c |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 17 Column: d |
| Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points. |
| Schedule Page: 328 Line No.: 17 Column: m |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| Schedule Page: 328 Line No.: 18 Column: b |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 18 Column: c |
| Various signatories to the Volume 11 Point-to-Point Transmission Tariff. |
| Schedule Page: 328 Line No.: 18 Column: d |
| Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points. |
| Schedule Page: 328 Line No.: 18 Column: m |
| 2014 transmission and ancillary services. |
| Schedule Page: 328 Line No.: 19 Column: b |

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Capacity exchanged and operated by each transmission provider with no receipt or delivery of energy.

Schedule Page: 328 Line No.: 19 Column: c

Capacity exchanged and operated by each transmission provider with no receipt or delivery of energy.

Schedule Page: 328 Line No.: 19 Column: d

Legacy contract executed between PacifiCorp and Bonneville Power Administration concerning the exchange of transmission services over agreed-upon facilities ("Midpoint-Meridian Transmission Agreement", Rate Schedule 369). This agreement runs concurrently with the AC Intertie Agreement (Rate Schedule 368), which terminates when the facilities subject to that agreement are taken out of service. See also page 332, Transmission of Electricity by Others, in this Form 3-Q.

Schedule Page: 328 Line No.: 20 Column: d

Legacy contract (3rd Revised Rate Schedule 237) executed between PacifiCorp and Bonneville Power Administration ("BPA") for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Contract subject to termination upon the earlier of the termination of the "Exchange Agreement" between PacifiCorp and BPA or the time of the termination of all deliveries as defined in the agreement.

Schedule Page: 328 Line No.: 20 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.

Schedule Page: 328 Line No.: 21 Column: d

Legacy contract (3rd Revised Rate Schedule 237) executed between PacifiCorp and Bonneville Power Administration ("BPA") for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Contract subject to termination upon the earlier of the termination of the "Exchange Agreement" between PacifiCorp and BPA or the time of the termination of all deliveries as defined in the agreement.

Schedule Page: 328 Line No.: 21 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. 2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 22 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (3rd Revised Service Agreement 656) terminating on August 31, 2030.

Schedule Page: 328 Line No.: 22 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract. Reactive supply and voltage control service.

Schedule Page: 328 Line No.: 23 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (3rd Revised Service Agreement 656) terminating on August 31, 2030.

Schedule Page: 328 Line No.: 23 Column: m

2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 24 Column: d

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (8th Revised Service Agreement 229) terminating on September 30, 2028.

Schedule Page: 328 Line No.: 24 Column: f

This footnote applies to all occurrences of "Bonneville Power Adm" on pages 328-330. Complete name is Bonneville Power Administration.

Schedule Page: 328 Line No.: 24 Column: m

Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328 Line No.: 25 Column: d

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (8th Revised Service Agreement 229) terminating on September 30, 2028.

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 328 Line No.: 25 Column: m

2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 26 Column: c

This footnote applies to all occurrences of "Benton REA" on pages 328-330. Complete name is Benton Rural Electric Association.

Schedule Page: 328 Line No.: 26 Column: d

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (3rd Revised Service Agreement 539) terminating on September 30, 2028.

Schedule Page: 328 Line No.: 26 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328 Line No.: 27 Column: d

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (3rd Revised Service Agreement 539) terminating on September 30, 2028.

Schedule Page: 328 Line No.: 27 Column: m

2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 28 Column: c

This footnote applies to all occurrences of "Umatilla Electric and Columbia" on pages 328-330. Complete name is Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc.

Schedule Page: 328 Line No.: 28 Column: d

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 538) terminating on September 30, 2028.

Schedule Page: 328 Line No.: 28 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328 Line No.: 29 Column: d

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 538) terminating on September 30, 2028.

Schedule Page: 328 Line No.: 29 Column: m

2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 30 Column: b

This footnote applies to all occurrences of "U.S. Bureau of Reclamation" on pages 328-330. Complete name is United States Department of Interior Bureau of Reclamation.

Schedule Page: 328 Line No.: 30 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (5th Revised Service Agreement 179) terminating on September 30, 2025.

Schedule Page: 328 Line No.: 30 Column: m

Reactive supply and voltage control service.

Schedule Page: 328 Line No.: 31 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (5th Revised Service Agreement 179) terminating on September 30, 2025.

Schedule Page: 328 Line No.: 31 Column: m

2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 32 Column: d

Legacy contract (5th Revised Rate Schedule 368) executed between PacifiCorp and Bonneville Power Administration ("BPA") for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Subject to termination upon mutual agreement.

Schedule Page: 328 Line No.: 32 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

Schedule Page: 328 Line No.: 33 Column: d

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Legacy contract (5th Revised Rate Schedule 368) executed between PacifiCorp and Bonneville Power Administration ("BPA") for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Subject to termination upon mutual agreement.

Schedule Page: 328 Line No.: 33 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract. 2014 transmission and ancillary services.

Schedule Page: 328 Line No.: 34 Column: d

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (6th Revised Service Agreement 328) terminating on July 31, 2028.

Schedule Page: 328 Line No.: 34 Column: g

White Swan/Toppenish Substations

Schedule Page: 328 Line No.: 34 Column: m

Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.1 Line No.: 1 Column: d

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (6th Revised Service Agreement 328) terminating on July 31, 2028.

Schedule Page: 328.1 Line No.: 1 Column: g

White Swan/Toppenish Substations

Schedule Page: 328.1 Line No.: 1 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 2 Column: d

Legacy contract (2nd Revised Rate Schedule 299) executed between PacifiCorp and Bonneville Power Administration ("BPA") for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Contract terminates with three years notice by BPA or five years notice by PacifiCorp. PacifiCorp provided notice of termination in June 2011.

Schedule Page: 328.1 Line No.: 2 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Charges for scheduling and operating reserves.

Schedule Page: 328.1 Line No.: 3 Column: d

Legacy contract (2nd Revised Rate Schedule 299) executed between PacifiCorp and Bonneville Power Administration ("BPA") for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Contract terminates with three years notice by BPA or five years notice by PacifiCorp. PacifiCorp provided notice of termination in June 2011.

Schedule Page: 328.1 Line No.: 3 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. 2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 4 Column: d

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 735) terminating on September 30, 2028.

Schedule Page: 328.1 Line No.: 4 Column: g

Chelatchie/View 115kV

Schedule Page: 328.1 Line No.: 4 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.1 Line No.: 5 Column: d

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 735) terminating on September 30, 2028.

Schedule Page: 328.1 Line No.: 5 Column: g

| | | | |
|--------------------------------------|---|---------------------------------------|--------------------------------------|
| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

Chelatchie/View 115kV

Schedule Page: 328.1 Line No.: 5 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 6 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 6 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 6 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 6 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.1 Line No.: 7 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 7 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 7 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 7 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 8 Column: a

This footnote applies to all occurrences of "Cowlitz County PUD" on pages 328-330. Complete name is Public Utility District No. 1 of Cowlitz County.

Schedule Page: 328.1 Line No.: 8 Column: d

Legacy contract (Rate Schedule 234) providing for transmission and operation of Swift Hydroelectric Plant No. 2, and for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Agreement may be terminated subsequent to the termination of the Power Contract as defined in the agreement by the customer providing at least six months written notice and specifying the date on which the customer will assume responsibility of operations and maintenance of Swift Hydroelectric Plant No. 2.

Schedule Page: 328.1 Line No.: 8 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

Schedule Page: 328.1 Line No.: 9 Column: d

Legacy contract (Rate Schedule 234) providing for transmission and operation of Swift Hydroelectric Plant No. 2, and for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Agreement may be terminated subsequent to the termination of the Power Contract as defined in the agreement by the customer providing at least six months written notice and specifying the date on which the customer will assume responsibility of operations and maintenance of Swift Hydroelectric Plant No. 2.

Schedule Page: 328.1 Line No.: 9 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract. 2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 10 Column: a

This footnote applies to all occurrences of "Deseret Generation & Trans." on pages 328-330. Complete name is Deseret Generation and Transmission Co-operative.

Schedule Page: 328.1 Line No.: 10 Column: d

Legacy contract executed between PacifiCorp and Deseret Generation and Transmission Co-operative for transmission service over agreed-upon facilities (6th Amended and Restated Transmission Service and Operating Agreement, Rate Schedule 280). Agreement subject to termination upon mutual agreement.

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| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 328.1 Line No.: 10 Column: m

Distribution voltage service charge. Meter interrogation services. Penalty revenues covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.1 Line No.: 11 Column: d

Legacy contract executed between PacifiCorp and Deseret Generation and Transmission Co-operative for transmission service over agreed-upon facilities (6th Amended and Restated Transmission Service and Operating Agreement, Rate Schedule 280). Agreement subject to termination upon mutual agreement.

Schedule Page: 328.1 Line No.: 11 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 12 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 12 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 12 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 12 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.1 Line No.: 13 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 13 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 13 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 13 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 14 Column: d

Transmission service under the Open Access Transmission Tariff (Service Agreement 789). Service provided pursuant to rules and regulations of Oregon Direct Access. Agreement termination upon notification pursuant to Oregon Direct Access and Open Access Transmission Tariff.

Schedule Page: 328.1 Line No.: 14 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

Schedule Page: 328.1 Line No.: 15 Column: d

Legacy contract (Rate Schedule 322) executed between PacifiCorp and Fall River Rural Electric Cooperative for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating on July 31, 2027.

Schedule Page: 328.1 Line No.: 15 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

Schedule Page: 328.1 Line No.: 16 Column: d

Legacy contract (Rate Schedule 322) executed between PacifiCorp and Fall River Rural Electric Cooperative for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating on July 31, 2027.

Schedule Page: 328.1 Line No.: 16 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract. 2014 transmission and ancillary services.

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| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 328.1 Line No.: 17 Column: c

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and commodity trading activities.

Schedule Page: 328.1 Line No.: 17 Column: d

Service Agreement 761 executed between PacifiCorp and Foote Creek III, LLC (Seawest) for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating March 1, 2024.

Schedule Page: 328.1 Line No.: 17 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Distribution voltage service charge.

Schedule Page: 328.1 Line No.: 18 Column: c

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and commodity trading activities.

Schedule Page: 328.1 Line No.: 18 Column: d

Service Agreement 761 executed between PacifiCorp and Foote Creek III, LLC (Seawest) for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating March 1, 2024.

Schedule Page: 328.1 Line No.: 18 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. 2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 19 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 19 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 19 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 19 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.1 Line No.: 20 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 20 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 20 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 20 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 21 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 21 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 21 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 21 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.1 Line No.: 22 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 22 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 22 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff

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| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

between various parties and points.

Schedule Page: 328.1 Line No.: 22 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 23 Column: c

Iberdrola Renewables, LLC and Utah Associated Municipal Power Systems

Schedule Page: 328.1 Line No.: 23 Column: d

Ancillary services under the Open Access Transmission Tariff (1st Revised Service Agreement 476) in effect until superseded.

Schedule Page: 328.1 Line No.: 23 Column: f

Long Hollow, WY Switching Station

Schedule Page: 328.1 Line No.: 23 Column: g

Long Hollow, WY Switching Station

Schedule Page: 328.1 Line No.: 23 Column: m

Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.1 Line No.: 24 Column: c

Iberdrola Renewables, LLC and Utah Associated Municipal Power Systems

Schedule Page: 328.1 Line No.: 24 Column: d

Ancillary services under the Open Access Transmission Tariff (1st Revised Service Agreement 476) in effect until superseded.

Schedule Page: 328.1 Line No.: 24 Column: f

Long Hollow, WY Switching Station

Schedule Page: 328.1 Line No.: 24 Column: g

Long Hollow, WY Switching Station

Schedule Page: 328.1 Line No.: 24 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 25 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (8th Revised Service Agreement 279). Agreement terminating April 30, 2019.

Schedule Page: 328.1 Line No.: 25 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.1 Line No.: 26 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (8th Revised Service Agreement 279). Agreement terminating April 30, 2019.

Schedule Page: 328.1 Line No.: 26 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 27 Column: d

Network transmission service under the Open Access Transmission Tariff (Service Agreement 742) terminating on April 30, 2018.

Schedule Page: 328.1 Line No.: 27 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

Schedule Page: 328.1 Line No.: 28 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.1 Line No.: 28 Column: d

Network transmission service under the Open Access Transmission Tariff (Service Agreement 742) terminating on April 30, 2018.

Schedule Page: 328.1 Line No.: 28 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 29 Column: d

Legacy contract (Rate Schedule 427) executed between PacifiCorp and Idaho Power Company concerning the exchange of transmission services over agreed-upon facilities (Draft Transmission Services Agreement between PacifiCorp and Idaho Power Company, Draft 1 - 5/19/95 ("Goshen Agreement")). Termination of this agreement occurs at the end of the

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calendar month following the earlier of the effectiveness of a replacement contract, or upon three years written notice of termination as long as PacifiCorp has facilities in place to serve PacifiCorp's Big Grassy load. See also page 332, Transmission of Electricity by Others, in this Form 3-Q.

Schedule Page: 328.1 Line No.: 30 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 30 Column: c

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 30 Column: d

Legacy contract (Rate Schedule 257) executed between PacifiCorp and Idaho Power Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for the Antelope Substation terminating coterminous with the Idaho/United States Department of Education Supply Agreement.

Schedule Page: 328.1 Line No.: 30 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.

Schedule Page: 328.1 Line No.: 31 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 31 Column: c

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 31 Column: d

Legacy contract (Rate Schedule 257) executed between PacifiCorp and Idaho Power Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for the Antelope Substation terminating coterminous with the Idaho/United States Department of Education Supply Agreement.

Schedule Page: 328.1 Line No.: 31 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. 2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 32 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 32 Column: c

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 32 Column: d

Legacy contract (Rate Schedule 203) executed between PacifiCorp and Idaho Power Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge (Service Agreement 203) for the Bridger Pump Substation. Agreement terminates upon 12-months written notice.

Schedule Page: 328.1 Line No.: 32 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.

Schedule Page: 328.1 Line No.: 33 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 33 Column: c

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 33 Column: d

Legacy contract (Rate Schedule 203) executed between PacifiCorp and Idaho Power Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge (Service Agreement 203) for the Bridger Pump Substation. Agreement terminates upon 12-months written notice.

Schedule Page: 328.1 Line No.: 33 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. 2014 transmission and ancillary services.

Schedule Page: 328.1 Line No.: 34 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 34 Column: c

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| PacifiCorp | | | |
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Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.1 Line No.: 34 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.1 Line No.: 34 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.2 Line No.: 1 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.2 Line No.: 1 Column: c

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.2 Line No.: 1 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 1 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.2 Line No.: 2 Column: a

This footnote applies to all occurrences of "JP Morgan Ventures Energy Corp." on pages 328-330. Complete name is JP Morgan Ventures Energy Corporation.

Schedule Page: 328.2 Line No.: 2 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 2 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 2 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 2 Column: e

V11-1-3,5-6,8,9,11

Schedule Page: 328.2 Line No.: 2 Column: m

Unauthorized use of transmission service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.2 Line No.: 3 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 3 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 3 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 3 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 4 Column: d

Legacy contract (3rd Revised Rate Schedule 302) executed between PacifiCorp and Moon Lake Electric Association for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Either party may terminate the agreement at any time after October 14, 2016, by providing two years written notice.

Schedule Page: 328.2 Line No.: 5 Column: d

Legacy contract (3rd Revised Rate Schedule 302) executed between PacifiCorp and Moon Lake Electric Association for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Either party may terminate the agreement at any time after October 14, 2016, by providing two years written notice.

Schedule Page: 328.2 Line No.: 5 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use

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or facilities charge based on a capacity factor and/or proportional use as defined in the contract. 2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 6 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 6 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 6 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 6 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.2 Line No.: 7 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 7 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 7 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 7 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 8 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 8 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 8 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 8 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 9 Column: a

This footnote applies to all occurrences of "Nevada Power Company" on pages 328-330. Nevada Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

Schedule Page: 328.2 Line No.: 9 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 9 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 9 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 9 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.2 Line No.: 10 Column: c

This footnote applies to all occurrences of "Grant County PUD" on pages 328-330. Complete name is Grant County Public Utility District.

Schedule Page: 328.2 Line No.: 10 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 733) terminating on November 30, 2017.

Schedule Page: 328.2 Line No.: 10 Column: e

V11-1-3,5-6,7,9

Schedule Page: 328.2 Line No.: 10 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control

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service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.2 Line No.: 11 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 733) terminating on November 30, 2017.

Schedule Page: 328.2 Line No.: 11 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 12 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 12 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 12 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 12 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.2 Line No.: 13 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 13 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 13 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 13 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 14 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 14 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 14 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 14 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.2 Line No.: 15 Column: d

Transmission service under the Open Access Transmission Tariff (6th Revised Service Agreement 299). Service provided pursuant to rules and regulations of Oregon Direct Access. Agreement termination upon notification pursuant to Oregon Direct Access and Open Access Transmission Tariff.

Schedule Page: 328.2 Line No.: 15 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

Schedule Page: 328.2 Line No.: 16 Column: d

Transmission service under the Open Access Transmission Tariff (6th Revised Service Agreement 299). Service provided pursuant to rules and regulations of Oregon Direct Access. Agreement termination upon notification pursuant to Oregon Direct Access and Open Access Transmission Tariff.

Schedule Page: 328.2 Line No.: 16 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 17 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.2 Line No.: 17 Column: c

Operation, maintenance or facility lease services with no receipt or delivery of energy.

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| PacifiCorp | | | |
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Schedule Page: 328.2 Line No.: 17 Column: d

Legacy contract (Rate Schedule 607) executed between PacifiCorp and Pacific Gas & Electric Company for transmission service over agreed-upon facilities (Malin to Round Mountain) and/or subject to a sole-use or facilities charge. Terminating December 31, 2017. See PacifiCorp, Docket No. ER07-882, et al, Settlement Agreement, Appendix 2 (filed November 20, 2007).

Schedule Page: 328.2 Line No.: 17 Column: f

Malin to Indian Springs line segment

Schedule Page: 328.2 Line No.: 17 Column: g

Malin to Indian Springs line segment

Schedule Page: 328.2 Line No.: 17 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

Schedule Page: 328.2 Line No.: 18 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 18 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 18 Column: d

Legacy contract (Rate Schedule 607) executed between PacifiCorp and Pacific Gas & Electric Company for transmission service over agreed-upon facilities (Malin to Round Mountain) and/or subject to a sole-use or facilities charge. Terminating December 31, 2017. See PacifiCorp, Docket No. ER07-882, et al, Settlement Agreement, Appendix 2 (filed November 20, 2007).

Schedule Page: 328.2 Line No.: 18 Column: m

2014 transmission and ancillary services. Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

Schedule Page: 328.2 Line No.: 19 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 19 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 19 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 19 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 20 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 20 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.2 Line No.: 20 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.2 Line No.: 20 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.2 Line No.: 21 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.2 Line No.: 21 Column: c

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.2 Line No.: 21 Column: d

Legacy contract (1st Revised Rate Schedule 137) executed between PacifiCorp and Portland General Electric for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for the Dalreed Substation, which terminated December 2013.

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| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 328.2 Line No.: 21 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.

Schedule Page: 328.2 Line No.: 22 Column: c

This footnote applies to all occurrences of "Sheridan-Johnson Rural Elect." on pages 328-330. Complete name is Sheridan-Johnson Rural Electric Association.

Schedule Page: 328.2 Line No.: 22 Column: d

Agreement providing for transmission service from Western Area Power Administration's Casper Substation in Wyoming and Yellowtail Substation in Montana to Sheridan-Johnson Rural Electric Association's load at PacifiCorp's Buffalo Substation in Wyoming.

Schedule Page: 328.2 Line No.: 22 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.

Schedule Page: 328.2 Line No.: 23 Column: d

Agreement providing for transmission service from Western Area Power Administration's Casper Substation in Wyoming and Yellowtail Substation in Montana to Sheridan-Johnson Rural Electric Association's load at PacifiCorp's Buffalo Substation in Wyoming.

Schedule Page: 328.2 Line No.: 23 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. 2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 24 Column: c

This footnote applies to all occurrences of "CAISO" on pages 328-330. Complete name is California Independent System Operator Corporation.

Schedule Page: 328.2 Line No.: 24 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (8th Revised Service Agreement 169) terminating on October 31, 2020.

Schedule Page: 328.2 Line No.: 24 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.2 Line No.: 25 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (8th Revised Service Agreement 169) terminating on October 31, 2020.

Schedule Page: 328.2 Line No.: 25 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.2 Line No.: 26 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 700) terminating on March 31, 2017.

Schedule Page: 328.2 Line No.: 26 Column: m

Scheduling, system control and dispatch service.

Schedule Page: 328.2 Line No.: 27 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 700) terminating on March 31, 2017.

Schedule Page: 328.2 Line No.: 27 Column: m

2014 transmission and ancillary services. Scheduling, system control and dispatch service.

Schedule Page: 328.2 Line No.: 28 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 701) terminating on March 31, 2017.

Schedule Page: 328.2 Line No.: 28 Column: m

Scheduling, system control and dispatch service.

Schedule Page: 328.2 Line No.: 29 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 701) terminating on March 31, 2017.

Schedule Page: 328.2 Line No.: 29 Column: m

2014 transmission and ancillary services. Scheduling, system control and dispatch service.

Schedule Page: 328.2 Line No.: 30 Column: d

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| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
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Point-to-Point Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 702) terminating on March 31, 2017.

Schedule Page: 328.2 Line No.: 30 Column: m

Scheduling, system control and dispatch service.

Schedule Page: 328.2 Line No.: 31 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 702) terminating on March 31, 2017.

Schedule Page: 328.2 Line No.: 31 Column: m

2014 transmission and ancillary services. Scheduling, system control and dispatch service.

Schedule Page: 328.2 Line No.: 32 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 748) terminating on December 31, 2018.

Schedule Page: 328.2 Line No.: 32 Column: m

Scheduling, system control and dispatch service.

Schedule Page: 328.2 Line No.: 33 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 748) terminating on December 31, 2018.

Schedule Page: 328.2 Line No.: 33 Column: m

Scheduling, system control and dispatch service.

Schedule Page: 328.2 Line No.: 34 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 749) terminating on December 31, 2018.

Schedule Page: 328.2 Line No.: 34 Column: m

Scheduling, system control and dispatch service.

Schedule Page: 328.3 Line No.: 1 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 749) terminating on December 31, 2018.

Schedule Page: 328.3 Line No.: 1 Column: m

Scheduling, system control and dispatch service.

Schedule Page: 328.3 Line No.: 2 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 2 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 2 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 2 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.3 Line No.: 3 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 3 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 3 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 3 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 4 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 4 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 4 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

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| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
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Schedule Page: 328.3 Line No.: 4 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.3 Line No.: 5 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 5 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 5 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 5 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 6 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 6 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 6 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 7 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 7 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 7 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 7 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 8 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 8 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 8 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 8 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.3 Line No.: 9 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 9 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 9 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 9 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 10 Column: a

This footnote applies to all occurrences of "Public Svc. Co. of CO" on pages 328-330. Complete name is Public Service Company of Colorado.

Schedule Page: 328.3 Line No.: 10 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 10 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

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| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 328.3 Line No.: 10 Column: d
Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 10 Column: m
2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 11 Column: b
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 11 Column: c
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 11 Column: d
Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 11 Column: m
2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 12 Column: b
This footnote applies to all occurrences of "Sacramento Municipal Utility Dist" on pages 328-330. Complete name is Sacramento Municipal Utility District.

Schedule Page: 328.3 Line No.: 12 Column: d
Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 751) terminating September 30, 2018.

Schedule Page: 328.3 Line No.: 12 Column: m
Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.3 Line No.: 13 Column: d
Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 751) terminating September 30, 2018.

Schedule Page: 328.3 Line No.: 13 Column: m
2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 14 Column: d
Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 765) terminating November 30, 2018.

Schedule Page: 328.3 Line No.: 14 Column: e
V11-1-3,5-6,7,9

Schedule Page: 328.3 Line No.: 14 Column: m
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.3 Line No.: 15 Column: d
Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 765) terminating November 30, 2018.

Schedule Page: 328.3 Line No.: 15 Column: m
2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 16 Column: b
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 16 Column: c
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 16 Column: d
Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 16 Column: m
2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 17 Column: b
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 17 Column: c
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

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| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
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Schedule Page: 328.3 Line No.: 17 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 17 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.3 Line No.: 18 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 18 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 18 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 18 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 19 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 19 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 19 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 19 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.3 Line No.: 20 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 20 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 20 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 20 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 21 Column: a

This footnote applies to all occurrences of "Sierra Pacific Power Company" on pages 328-330. Sierra Pacific Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

Schedule Page: 328.3 Line No.: 21 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.3 Line No.: 21 Column: c

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.3 Line No.: 21 Column: d

Legacy contract (Rate Schedule 674) executed between PacifiCorp and Sierra Pacific Power Company d/b/a NV Energy for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating September 2022.

Schedule Page: 328.3 Line No.: 21 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.

Schedule Page: 328.3 Line No.: 22 Column: b

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.3 Line No.: 22 Column: c

Operation, maintenance or facility lease services with no receipt or delivery of energy.

Schedule Page: 328.3 Line No.: 22 Column: d

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| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Legacy contract (Rate Schedule 674) executed between PacifiCorp and Sierra Pacific Power Company d/b/a NV Energy for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating September 2022.

Schedule Page: 328.3 Line No.: 22 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. 2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 23 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 23 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 23 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 23 Column: m

Unauthorized use of transmission service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.3 Line No.: 24 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 24 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 24 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 24 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 25 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 25 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 25 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 25 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 26 Column: c

This footnote applies to all occurrences of "Southern California Public Power" on pages 328-330. Complete name is Southern California Public Power Authority.

Schedule Page: 328.3 Line No.: 26 Column: d

Small Generator Interconnection Agreement (Service Agreement 629) executed between PacifiCorp and Southern California Public Power Authority terminating on November 30, 2019 or such other longer period as the Interconnection Customer may request and shall be automatically renewed for each successive one-year period thereafter, unless terminated earlier based on terms listed in the contract.

Schedule Page: 328.3 Line No.: 26 Column: m

Unauthorized use of transmission service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.3 Line No.: 27 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 779) terminating on August 31, 2019.

Schedule Page: 328.3 Line No.: 27 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.3 Line No.: 28 Column: d

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| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Point-to-Point Transmission Service under the Open Access Transmission Tariff (Service Agreement 779) terminating on August 31, 2019.

Schedule Page: 328.3 Line No.: 28 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 29 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 29 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 29 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 29 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.3 Line No.: 30 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 30 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 30 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 30 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 31 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 31 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 31 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 31 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.3 Line No.: 32 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 32 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 32 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.3 Line No.: 32 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.3 Line No.: 33 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.3 Line No.: 33 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (3rd Revised Service Agreement 568) terminating April 30, 2029.

Schedule Page: 328.3 Line No.: 33 Column: e

V11-1-3,5-6,7,9

Schedule Page: 328.3 Line No.: 33 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.3 Line No.: 34 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

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| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 328.3 Line No.: 34 Column: d

Point-to-Point Transmission Service under the Open Access Transmission Tariff (3rd Revised Service Agreement 568) terminating April 30, 2029.

Schedule Page: 328.3 Line No.: 34 Column: e

V11-1-3,5-6,7,9

Schedule Page: 328.3 Line No.: 34 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 1 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 1 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 1 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 1 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.4 Line No.: 2 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 2 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 2 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 2 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 3 Column: a

This footnote applies to all occurrences of "Tri-State Generation & Trans." on pages 328-330. Complete name is Tri-State Generation and Transmission Association, Inc.

Schedule Page: 328.4 Line No.: 3 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 3 Column: d

Legacy contract (2nd Revised Rate Schedule 123) executed between PacifiCorp and Tri-State Generation and Transmission Association, Inc. for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminated October 1, 2014.

Schedule Page: 328.4 Line No.: 3 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 4 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 4 Column: d

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 628) terminating on June 30, 2021.

Schedule Page: 328.4 Line No.: 4 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

Schedule Page: 328.4 Line No.: 5 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 5 Column: d

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 628) terminating on June 30, 2021.

Schedule Page: 328.4 Line No.: 5 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 6 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

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| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 328.4 Line No.: 6 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 6 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 6 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.4 Line No.: 7 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 7 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 7 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 7 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 8 Column: d

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (Service Agreement 506) terminating upon written notification.

Schedule Page: 328.4 Line No.: 8 Column: m

Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.4 Line No.: 9 Column: d

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (Service Agreement 506) terminating upon written notification.

Schedule Page: 328.4 Line No.: 9 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 10 Column: c

This footnote applies to all occurrences of "Weber Basin Water Conserv." on pages 328-330. Complete name is Weber Basin Water Conservancy District.

Schedule Page: 328.4 Line No.: 10 Column: d

Legacy contract (3rd Revised Rate Schedule 286) executed between PacifiCorp and United States Department of the Interior, Bureau of Reclamation Weber Basin Water Conservancy District for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for energy deliveries at and below 138kV. Agreement termination any time after April 1, 2040 with 4 years written notification.

Schedule Page: 328.4 Line No.: 10 Column: m

Energy consumption charge for deliveries at and below 138kV.

Schedule Page: 328.4 Line No.: 11 Column: d

Legacy contract (3rd Revised Rate Schedule 286) executed between PacifiCorp and United States Department of the Interior, Bureau of Reclamation Weber Basin Water Conservancy District for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for energy deliveries at and below 138kV. Agreement termination any time after April 1, 2040 with 4 years written notification.

Schedule Page: 328.4 Line No.: 11 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 12 Column: b

This footnote applies to all occurrences of "Utah Associated Municipal Power" on pages 328-330. Complete name is Utah Associated Municipal Power Systems.

Schedule Page: 328.4 Line No.: 12 Column: d

Legacy contract executed between PacifiCorp and Utah Associated Municipal Power Systems for transmission service over agreed-upon facilities (Third Amended and Restated

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| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Transmission Service and Operating Agreement, Third Revised Rate Schedule 297). Agreement subject to termination upon mutual agreement and replacement agreements are in effect.

Schedule Page: 328.4 Line No.: 12 Column: m

Distribution voltage service charge. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

Schedule Page: 328.4 Line No.: 13 Column: d

Legacy contract executed between PacifiCorp and Utah Associated Municipal Power Systems for transmission service over agreed-upon facilities (Third Amended and Restated Transmission Service and Operating Agreement, Third Revised Rate Schedule 297). Agreement subject to termination upon mutual agreement and replacement agreements are in effect.

Schedule Page: 328.4 Line No.: 13 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 14 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 14 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 14 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 14 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 15 Column: b

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 15 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 15 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 15 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

Schedule Page: 328.4 Line No.: 16 Column: d

Legacy contract (5th Revised Rate Schedule 637) executed between PacifiCorp and Utah Municipal Power Agency for transmission service over agreed-upon facilities (Amended and Restated Transmission Service and Operating Agreement). Subject to termination upon mutual agreement and replacement agreements are in effect.

Schedule Page: 328.4 Line No.: 16 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

Schedule Page: 328.4 Line No.: 17 Column: d

Legacy contract (5th Revised Rate Schedule 637) executed between PacifiCorp and Utah Municipal Power Agency for transmission service over agreed-upon facilities (Amended and Restated Transmission Service and Operating Agreement). Subject to termination upon mutual agreement and replacement agreements are in effect.

Schedule Page: 328.4 Line No.: 17 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 18 Column: c

This footnote applies to all occurrences of "Portland General Electric Co" on pages 328-330. Complete name is Portland General Electric Company.

Schedule Page: 328.4 Line No.: 18 Column: d

Legacy contract (Rate Schedule 591) executed between PacifiCorp and Warm Springs Power Enterprises for transmission service over agreed-upon facilities and/or subject to sole-use or facilities charge. Agreement terminating January 31, 2032.

Schedule Page: 328.4 Line No.: 18 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use

| | | | |
|--------------------------------------|---|---------------------------------------|--------------------------------------|
| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

Schedule Page: 328.4 Line No.: 19 Column: d

Legacy contract (Rate Schedule 591) executed between PacifiCorp and Warm Springs Power Enterprises for transmission service over agreed-upon facilities and/or subject to sole-use or facilities charge. Agreement terminating January 31, 2032.

Schedule Page: 328.4 Line No.: 19 Column: m

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract. 2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 20 Column: c

Various Western Area Power Administration customers in PacifiCorp's control area.

Schedule Page: 328.4 Line No.: 20 Column: d

Legacy contract (Rate Schedule 262) executed between PacifiCorp and Western Area Power Administration for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge for load service to preferential customers for deliveries of Colorado River Storage Project power and energy. Agreement termination upon three years after written notice and mutual consent.

Schedule Page: 328.4 Line No.: 20 Column: m

Fixed termination fee associated with a contract cancellation applied for the duration of this agreement.

Schedule Page: 328.4 Line No.: 21 Column: c

Various Western Area Power Administration customers in PacifiCorp's control area.

Schedule Page: 328.4 Line No.: 21 Column: d

Legacy contract (Rate Schedule 262) executed between PacifiCorp and Western Area Power Administration for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge for load service to preferential customers for deliveries of Colorado River Storage Project power and energy. Agreement termination upon three years after written notice and mutual consent.

Schedule Page: 328.4 Line No.: 21 Column: m

Fixed termination fee associated with a contract cancellation applied for the duration of this agreement. 2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 22 Column: c

Various Western Area Power Administration customers in PacifiCorp's control area.

Schedule Page: 328.4 Line No.: 22 Column: d

Legacy contract (Rate Schedule 263) executed between PacifiCorp and Western Area Power Administration for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge for load service to low voltage customers for deliveries of power and energy from Salt Lake City Area Integrated Projects, including the Colorado River Storage Projects, to certain municipalities at service below 138kV. Agreement termination upon three years after written notice and mutual consent.

Schedule Page: 328.4 Line No.: 23 Column: c

Various Western Area Power Administration customers in PacifiCorp's control area.

Schedule Page: 328.4 Line No.: 23 Column: d

Legacy contract (Rate Schedule 263) executed between PacifiCorp and Western Area Power Administration for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge for load service to low voltage customers for deliveries of power and energy from Salt Lake City Area Integrated Projects, including the Colorado River Storage Projects, to certain municipalities at service below 138kV. Agreement termination upon three years after written notice and mutual consent.

Schedule Page: 328.4 Line No.: 23 Column: m

Charges for low-voltage transmission of power and energy. 2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 24 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 24 Column: d

| | | | |
|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Legacy contract (Rate Schedule 664) executed between PacifiCorp and Western Area Power Administration concerning the exchange of transmission services over agreed-upon facilities. The contract terminates 50 years from execution. See also page 332, Transmission of Electricity by Others, of this Form 3-Q.

Schedule Page: 328.4 Line No.: 25 Column: d

Evergreen network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 175).

Schedule Page: 328.4 Line No.: 25 Column: e

V11-1-3,5-6,7,9

Schedule Page: 328.4 Line No.: 25 Column: m

Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

Schedule Page: 328.4 Line No.: 26 Column: b

This footnote applies to all occurrences of "Western Area Power Adm. CO River" on pages 328-330. Complete name is Western Area Power Administration Colorado River Storage Project.

Schedule Page: 328.4 Line No.: 26 Column: d

Evergreen network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 175).

Schedule Page: 328.4 Line No.: 26 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 27 Column: a

This footnote applies to all occurrences of "Western Area Power Adm. CO MO" on pages 328-330. Complete name is Western Area Power Administration Colorado Missouri.

Schedule Page: 328.4 Line No.: 27 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 27 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 27 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.4 Line No.: 28 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 28 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 28 Column: m

2014 transmission and ancillary services.

Schedule Page: 328.4 Line No.: 29 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 29 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 29 Column: m

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

Schedule Page: 328.4 Line No.: 30 Column: c

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

Schedule Page: 328.4 Line No.: 30 Column: d

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Schedule Page: 328.4 Line No.: 30 Column: m

2014 transmission and ancillary services.

| | | | |
|--------------------|---|---------------------------------------|-----------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report |
| PacifiCorp | | | 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 328.4 Line No.: 31 Column: m

Represents the difference between actual wheeling revenues for the period as reflected on the individual line items within this schedule, and the accruals credited to Account 456.1, Revenues from transmission of electricity for others, during the period.

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|---------------------------------------|---|

| |
|---|
| TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling") |
|---|

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | TRANSFER OF ENERGY | | EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS | | | |
|----------|---|--------------------------------|-----------------------------|------------------------------|--|-------------------------|------------------------|-------------------------------------|
| | | | Magawatt-hours Received (c) | Magawatt-hours Delivered (d) | Demand Charges (\$) (e) | Energy Charges (\$) (f) | Other Charges (\$) (g) | Total Cost of Transmission (\$) (h) |
| 1 | Tucson Electric Power | LFP | 39,700 | 39,700 | 149,110 | | | 149,110 |
| 2 | Tucson Electric Power | NF | 3,915 | 3,915 | 17,031 | | | 17,031 |
| 3 | Tucson Electric Power | OS | | | | | 14,816 | 14,816 |
| 4 | Westport Field Svc LLC | LFP | | | -926,377 | | | -926,377 |
| 5 | Western Area Power Admn | AD | | | -979 | | 13,936 | 12,957 |
| 6 | Western Area Power Admn | FNS | | | 1,539,260 | | | 1,539,260 |
| 7 | Western Area Power Admn | LFP | 170,127 | 170,127 | 828,750 | | | 828,750 |
| 8 | Western Area Power Admn | NF | 62,789 | 62,789 | 101,041 | | | 101,041 |
| 9 | Western Area Power Admn | OS | | | | | 280,610 | 280,610 |
| 10 | Western Area Power Admn | OS | | | | | | |
| 11 | Western Area Power Admn | SFP | 46,494 | 46,494 | 202,282 | | | 202,282 |
| 12 | Accrual | | | | | | 274,758 | 274,758 |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| | TOTAL | | 3,051,411 | 3,196,449 | 30,737,882 | 236,463 | 4,926,936 | 35,901,281 |

| | | | |
|--------------------------------------|---|---------------------------------------|--------------------------------------|
| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 332 Line No.: 1 Column: b

Settlement adjustment.

Schedule Page: 332 Line No.: 2 Column: b

Arizona Public Service Company - contract termination dates: January 11, 2041 and May 31, 2047.

Schedule Page: 332 Line No.: 4 Column: g

Ancillary services.

Schedule Page: 332 Line No.: 5 Column: b

Arizona Public Service Company - Legacy contract executed between PacifiCorp and Arizona Public Service Company concerning the exchange of transmission services over agreed-upon facilities (Restated Transmission Agreement between PacifiCorp and Arizona Public Service Company ("Restated TSA"), Rate Schedule 436). The contract terminates October 31, 2020. See also page 328, Transmission of electricity for others, of this Form 3-Q.

Schedule Page: 332 Line No.: 11 Column: b

Big Horn Rural Electric Company - contract termination date: March 10, 2018.

Schedule Page: 332 Line No.: 11 Column: g

Use of facilities.

Schedule Page: 332 Line No.: 12 Column: b

Settlement adjustment.

Schedule Page: 332 Line No.: 12 Column: g

Ancillary services.

Schedule Page: 332 Line No.: 14 Column: g

Ancillary services.

Schedule Page: 332 Line No.: 16 Column: b

Settlement adjustment.

Schedule Page: 332 Line No.: 16 Column: e

Adjustment for prior period.

Schedule Page: 332 Line No.: 16 Column: g

Ancillary services.

Schedule Page: 332.1 Line No.: 2 Column: b

Bonneville Power Administration - contract termination dates: January 1, 2016; July 1, 2016; September 1, 2016; November 1, 2016; December 1, 2016; July 1, 2017; April 1, 2017; November 1, 2017; September 1, 2018; October 1, 2018; December 1, 2018; January 1, 2019; July 1, 2019; September 1, 2019; October 1, 2019; November 1, 2019; December 1, 2019; November 1, 2020; October 1, 2027; November 1, 2033 and evergreen.

Schedule Page: 332.1 Line No.: 4 Column: b

Bonneville Power Administration - contract termination dates: December 31, 2018; September 30, 2027 and evergreen.

Schedule Page: 332.1 Line No.: 4 Column: g

Use of facilities.

Schedule Page: 332.1 Line No.: 5 Column: g

Ancillary services. Use of facilities.

Schedule Page: 332.1 Line No.: 6 Column: b

Bonneville Power Administration - Legacy contract executed between PacifiCorp and Bonneville Power Administration concerning the exchange of transmission services over agreed-upon facilities ("Midpoint-Meridian Transmission Agreement", Rate Schedule 369). This agreement runs concurrently with the AC Intertie Agreement (Rate Schedule 368), which terminates when the facilities subject to that agreement are taken out of service. See also page 328, Transmission of electricity for others, of this Form 3-Q.

Schedule Page: 332.1 Line No.: 8 Column: a

This footnote applies to all occurrences of "CA Ind. Sys. Operator" on page 332. Complete name is California Independent System Operator Corporation.

Schedule Page: 332.1 Line No.: 8 Column: b

Settlement adjustment.

| | | | |
|----------------------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 332.1 Line No.: 8 Column: g

Ancillary services.

Schedule Page: 332.1 Line No.: 9 Column: g

Ancillary services.

Schedule Page: 332.1 Line No.: 10 Column: b

Deseret Generation & Transmission Cooperative - contract termination dates: January 1, 2018 and September 1, 2018.

Schedule Page: 332.1 Line No.: 13 Column: g

Ancillary services.

Schedule Page: 332.1 Line No.: 15 Column: g

Use of facilities.

Schedule Page: 332.1 Line No.: 16 Column: a

Hermiston Generating Company, L.P. operates the Hermiston Generating Plant, which is jointly owned. PacifiCorp owns 50% of the plant.

Schedule Page: 332.1 Line No.: 16 Column: g

Use of facilities.

Schedule Page: 332.2 Line No.: 1 Column: b

Settlement adjustment.

Schedule Page: 332.2 Line No.: 3 Column: b

Idaho Power Company - contract termination date: April 1, 2025 and July 1, 2025.

Schedule Page: 332.2 Line No.: 5 Column: g

Ancillary services. Use of facilities. PacifiCorp's portion of specified costs of certain facilities.

Schedule Page: 332.2 Line No.: 6 Column: b

Idaho Power Company - Legacy contract (Rate Schedule 427) executed between PacifiCorp and Idaho Power Company concerning the exchange of transmission services over agreed-upon facilities (Draft Transmission Services Agreement between PacifiCorp and Idaho Power Company, Draft 1 - 5/19/95 ("Goshen Agreement")). Termination of this agreement occurs at the end of the calendar month following the earlier of the effectiveness of a replacement contract, or upon three years written notice of termination as long as PacifiCorp has facilities in place to serve PacifiCorp's Big Grassy load. See also page 328, Transmission of electricity for others, of this Form 3-Q.

Schedule Page: 332.2 Line No.: 8 Column: g

Use of facilities.

Schedule Page: 332.2 Line No.: 9 Column: b

Morgan City Corporation - contract termination date: Evergreen.

Schedule Page: 332.2 Line No.: 10 Column: a

This footnote applies to all occurrences of "Nevada Power Company" on page 332. Nevada Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

Schedule Page: 332.2 Line No.: 10 Column: b

Settlement adjustment.

Schedule Page: 332.2 Line No.: 10 Column: e

Adjustment for prior period.

Schedule Page: 332.2 Line No.: 10 Column: g

Ancillary services.

Schedule Page: 332.2 Line No.: 12 Column: g

Ancillary services.

Schedule Page: 332.2 Line No.: 15 Column: g

Ancillary services.

Schedule Page: 332.3 Line No.: 1 Column: b

Platte River Power Authority - contract termination date: October 31, 2017.

Schedule Page: 332.3 Line No.: 2 Column: g

Ancillary services.

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| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 332.3 Line No.: 3 Column: b

Portland General Electric Company - contract termination date: Upon two years written notice.

Schedule Page: 332.3 Line No.: 3 Column: g

Use of facilities.

Schedule Page: 332.3 Line No.: 4 Column: b

Public Service Company of Colorado - contract termination date: The date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred.

Schedule Page: 332.3 Line No.: 6 Column: g

Ancillary services.

Schedule Page: 332.3 Line No.: 8 Column: g

Ancillary services.

Schedule Page: 332.3 Line No.: 10 Column: a

This footnote applies to all occurrences of "Sierra Pacific Power Co" on page 332. Sierra Pacific Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

Schedule Page: 332.3 Line No.: 10 Column: b

Settlement adjustment.

Schedule Page: 332.3 Line No.: 10 Column: e

Adjustment for prior period.

Schedule Page: 332.3 Line No.: 10 Column: g

Ancillary services.

Schedule Page: 332.3 Line No.: 12 Column: g

Ancillary services.

Schedule Page: 332.3 Line No.: 13 Column: b

Surprise Valley Electrification Corp. - contract termination date: Evergreen.

Schedule Page: 332.3 Line No.: 13 Column: g

Use of facilities.

Schedule Page: 332.3 Line No.: 14 Column: b

Tri-State Generation and Transmission Association, Inc. - contract termination date: The date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred.

Schedule Page: 332.3 Line No.: 16 Column: g

Ancillary services.

Schedule Page: 332.4 Line No.: 1 Column: b

Tucson Electric Power Company - contract termination date: December 1, 2015.

Schedule Page: 332.4 Line No.: 3 Column: g

Ancillary services.

Schedule Page: 332.4 Line No.: 4 Column: b

Westport Field Services, LLC - contract termination date: Evergreen.

Schedule Page: 332.4 Line No.: 4 Column: e

Reimbursement for third-party services provided.

Schedule Page: 332.4 Line No.: 5 Column: b

Settlement adjustment.

Schedule Page: 332.4 Line No.: 5 Column: e

Adjustment for prior period.

Schedule Page: 332.4 Line No.: 5 Column: g

Ancillary services. Use of facilities.

Schedule Page: 332.4 Line No.: 7 Column: b

Western Area Power Administration - contract termination date: May 31, 2022.

Schedule Page: 332.4 Line No.: 9 Column: g

Ancillary services. Use of facilities.

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|--------------------|---|---------------------------------------|----------------------------------|
| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| PacifiCorp | | | |
| FOOTNOTE DATA | | | |

Schedule Page: 332.4 Line No.: 10 Column: b

Western Area Power Administration - Legacy contract (Rate Schedule 664) executed between PacifiCorp and Western Area Power Administration concerning the exchange of transmission services over agreed-upon facilities. The contract terminates 50 years from execution. See also page 328, Transmission of electricity for others, of this Form 3-Q.

Schedule Page: 332.4 Line No.: 12 Column: g

Represents the difference between actual wheeling expenses for the period as reflected on the individual line items within this schedule, and the accruals charged to Account 565, Transmission of electricity by others, during this period.

[illegible]

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| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 338 Line No.: 11 Column: b

Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress. During the three-month period ended March 31, 2015, depreciation expense associated with transportation equipment was \$3,515,753.

Schedule Page: 338 Line No.: 11 Column: c

Generally, PacifiCorp records the depreciation expense of asset retirement obligations as either a regulatory asset or liability.

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| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

| Line No. | Description of Item(s) (a) | Balance at End of Quarter 1 (b) | Balance at End of Quarter 2 (c) | Balance at End of Quarter 3 (d) | Balance at End of Year (e) |
|----------|-------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------|
| 1 | Energy | | | | |
| 2 | Net Purchases (Account 555) | (2,444,074) | | | |
| 3 | Net Sales (Account 447) | (538,380) | | | |
| 4 | Transmission Rights | | | | |
| 5 | Ancillary Services | | | | |
| 6 | Other Items (list separately) | | | | |
| 7 | | | | | |
| 8 | | | | | |
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| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | TOTAL | (2,982,454) | | | |

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| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
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MONTHLY PEAKS AND OUTPUT

(1) (1) Report the monthly peak load and energy output. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non- integrated system. In quarter 1 report January, February, and March only. In quarter 2 report April, May, and June only. In quarter 3 report July, August, and September only.

(2) Report on column (b) by month the system's output in Megawatt hours for each month.

(3) Report on column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.

(4) Report on column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.

(5) Report on columns (e) and (f) the specified information for each monthly peak load reported on column (d).

(6) Report Monthly Peak Hours in military time; 0100 for 1:00 AM, 1200 for 12 AM, and 1830 for 6:30 PM, etc.

NAME OF SYSTEM:

| Line No. | Month (a) | Total Monthly Energy (MWH) (b) | Monthly Non-Requirements Sales for Resale & Associated Losses (c) | MONTHLY PEAK | | |
|----------|-----------|--------------------------------|---|------------------------------|------------------|----------|
| | | | | Megawatts (See Instr. 4) (d) | Day of Month (e) | Hour (f) |
| 1 | January | 6,048,434 | 821,843 | 8,309 | 2 | 1800 |
| 2 | February | 5,332,030 | 904,128 | 8,038 | 23 | 800 |
| 3 | March | 5,566,850 | 858,756 | 7,837 | 4 | 800 |
| 4 | Total | 16,947,314 | 2,584,727 | 24,184 | | |
| 5 | April | | | | 0 | 0 |
| 6 | May | | | | 0 | 0 |
| 7 | June | | | | 0 | 0 |
| 8 | Total | | | | | |
| 9 | July | | | | 0 | 0 |
| 10 | August | | | | 0 | 0 |
| 11 | September | | | | 0 | 0 |
| 12 | Total | | | | | |
| | | | | | | |

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| Name of Respondent | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report |
| PacifiCorp | | | 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 399 Line No.: 3 Column: d

Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.

Schedule Page: 399 Line No.: 3 Column: e

Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.

Schedule Page: 399 Line No.: 3 Column: f

Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads. Monthly peak hours for January, February and March are Pacific Standard Time.

| | | | |
|----------------------------------|---|---------------------------------------|---|
| Name of Respondent PacifiCorp | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2015/Q1 |
|----------------------------------|---|---------------------------------------|---|

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

(2) Report on Column (b) by month the transmission system's peak load.

(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).

(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

| Line No. | Month (a) | Monthly Peak MW - Total (b) | Day of Monthly Peak (c) | Hour of Monthly Peak (d) | Firm Network Service for Self (e) | Firm Network Service for Others (f) | Long-Term Firm Point-to-point Reservations (g) | Other Long-Term Firm Service (h) | Short-Term Firm Point-to-point Reservation (i) | Other Service (j) |
|----------|-------------------------|--------------------------------|----------------------------|-----------------------------|--------------------------------------|--|---|-------------------------------------|---|----------------------|
| 1 | January | 15,184 | 2 | 1800 | 8,509 | 130 | 3,538 | | 1,386 | 1,621 |
| 2 | February | 14,156 | 23 | 800 | 8,238 | 161 | 3,538 | | 742 | 1,477 |
| 3 | March | 14,603 | 4 | 800 | 8,037 | 139 | 3,538 | | 1,411 | 1,478 |
| 4 | Total for Quarter 1 | | | | 24,784 | 430 | 10,614 | | 3,539 | 4,576 |
| 5 | April | | | | | | | | | |
| 6 | May | | | | | | | | | |
| 7 | June | | | | | | | | | |
| 8 | Total for Quarter 2 | | | | | | | | | |
| 9 | July | | | | | | | | | |
| 10 | August | | | | | | | | | |
| 11 | September | | | | | | | | | |
| 12 | Total for Quarter 3 | | | | | | | | | |
| 13 | October | | | | | | | | | |
| 14 | November | | | | | | | | | |
| 15 | December | | | | | | | | | |
| 16 | Total for Quarter 4 | | | | | | | | | |
| 17 | Total Year to Date/Year | | | | 24,784 | 430 | 10,614 | | 3,539 | 4,576 |
| | | | | | | | | | | |

| | | | |
|--------------------------------------|---|---------------------------------------|--------------------------------------|
| Name of Respondent PacifiCorp | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2015/Q1 |
| FOOTNOTE DATA | | | |

Schedule Page: 400 Line No.: 1 Column: d

Pacific Standard Time

Schedule Page: 400 Line No.: 2 Column: d

Pacific Standard Time

Schedule Page: 400 Line No.: 3 Column: d

Pacific Standard Time

Schedule Page: 400 Line No.: 4 Column: e

Year-to-date 2015 Net System Load information was compiled using metering and/or scheduling data. Reflects actual peak net system load for self at time of Transmission System Peak. Peak load includes behind-the-meter generation.

Schedule Page: 400 Line No.: 4 Column: f

Year-to-date 2015 Net System Load information was compiled using metering and/or scheduling data. Reflects actual peak of customers' load at time of Transmission System Peak.

Schedule Page: 400 Line No.: 4 Column: g

Year-to-date 2015 Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak. Long-term firm point-to-point reservations have been adjusted so that the monthly megawatt reservations represent an amount at system input as measured by the transmission system loss factor. This adjustment has been made to ensure that transmission rates are designed fairly and in a non-discriminatory manner and is consistent with the system input measurement utilized for other long-term firm users of PacifiCorp's transmission system, including network service.

Schedule Page: 400 Line No.: 4 Column: i

Year-to-date 2015 Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak.

Schedule Page: 400 Line No.: 4 Column: j

Year-to-date 2015 Net System Load information was compiled using metering, scheduling and/or contractual data. Reflects actual peak and/or contractual demands of customers' load at time of Transmission System Peak.

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